UNITED NATIONS DEVELOPMENT PROGRAMME

FINANCIAL REPORT
and
AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1989
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-FIFTH SESSION

SUPPLEMENT No. 5A (A/45/5/Add.1)

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New York, 1990

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ABBREVIATIONS

AfDB	African Development Bank
AsDB	Asian Development Bank
CIDA	Canadian International Development Agency
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
IBRD	International Bank for Reconstruction and Development
ICAO	International Civil Aviation Organization
IDA	International Development Association
IDB	Inter-American Development Bank
ILO	International Labour Organisation
IMO	International Maritime Organization
ITC	International Trade Centre
ITU	International Telecommunication Union
SIDFA	Senior Industrial Development Field Advisers
UNCDF	United Nations Capital Development Fund
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFDAC	United Nations Fund for Drug Abuse Control
UNFPA	United Nations Population Fund
UNFSTD	United Nations Fund for Science and Technology for Development
UNHCR	Office of the United Nations High Commissioner for Refugees
UNIDO	United Nations Industrial Development Organization
UNIFEM	United Nations Development Fund for Women
UNRFNRE	United Nations Revolving Fund for Natural Resources Exploration

ABBREVIATIONS (continued)

UNSO	United Nations Sudano-Sahelian Office
UPU	Universal Postal Union
USAID	United States Agency for International Development
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Tourism Organization

LETTERS OF TRANSMITTAL

27 April 1990

Sir,

Pursuant to financial regulation 16.1, I have the honour to submit the financial statements of the United Nations Development Programme as at 31 December 1989, which I hereby approve.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Andrew J. JOSEPH
on behalf of William H. DRAPER III,
Administrator of the
United Nations Development Programme

The Chairman of the Board of Auditors
United Nations
New York

25 June 1990

Sir,

I have the honour to transmit to you the financial statements of the United Nations Development Programme for the financial period ended 31 December 1989, which were submitted by the Administrator. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) O. T. PREMPEH
Auditor-General of Ghana
and Chairman of the
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1989

1. The Administrator has the honour to submit his financial report for the year ended 31 December 1989, together with the audited financial statements of the United Nations Development Programme (UNDP) for the year ended 31 December 1989 and the report of the Board of Auditors. This submission is made in conformity with the Financial Regulations of the United Nations Development Programme. The financial statements consist of 27 statements and 19 schedules, accompanied by notes which are an integral part of the financial statements, and cover all funds for which the Administrator is responsible.

2. The UNDP financial statements incorporate expenditure data obtained from the executing agencies. As far as possible, the data are obtained from the agencies' audited statements or, when such statements are not available at the time of the year-end closing of the UNDP accounting records, either from the agencies' statements as submitted for audit or from the agencies' unaudited statements.

3. As at the date of preparation of the present financial statements, the status of information received from the executing agencies was as follows:

(a) Audited statements were provided by the following executing agencies:

Asian Development Bank
International Atomic Energy Agency

(b) Statements as submitted for audit were provided by the following executing agencies:

United Nations
Economic Commission for Africa
Economic Commission for Europe
Economic Commission for Latin America and the Caribbean
Economic and Social Commission for Western Asia
Economic and Social Commission for Asia and the Pacific
United Nations Industrial Development Organization
United Nations Conference on Trade and Development
United Nations Centre for Human Settlements (Habitat)
International Labour Organisation
Food and Agriculture Organization of the United Nations
United Nations Educational, Scientific and Cultural Organization
International Civil Aviation Organization
World Health Organization
World Bank
Universal Postal Union
International Telecommunication Union
World Meteorological Organization
International Maritime Organization
World Intellectual Property Organization
International Trade Centre
World Tourism Organization
African Development Bank

(c) Adjustments to prior years' programme expenditure and programme support costs are shown in note 10 to the financial statements.

Changes in accounting practices and policies in 1989

Financial regulations and rules

4. The 1989 financial statements have been prepared in accordance with the financial regulations for UNDP, which were approved by the Governing Council at its twenty-eighth session, 1/ and at its thirty-second session. 2/

5. In accordance with financial regulation 14.1 (a), the Administrator established revised financial rules, which came into effect on 1 January 1985.

Accounting policies

6. A summary of significant accounting policies applied in the preparation of the financial statements for 1989 is provided in note 1 to the financial statements. The policies are the same as those applied in 1988.

Presentation of accounts

7. The 1989 accounts are presented in essentially the same format as that used in previous years. However, the following changes have been made:

(a) In line with recommendations made by the Board of Auditors, the statements and schedules relating to UNDP have been grouped together and shown separately from the statements and schedules for the trust funds administered by UNDP. Statements I to V and schedules 1 to 13, relating to UNDP accounts, are followed by statements VI to XXVII and schedules 14 to 19, relating to trust funds administered by UNDP. Notes relating to all the financial statements complete the presentation;

(b) In statement I, programme expenditure and programme support costs, including adjustments to prior years, are reflected in total and referenced to schedule 5, which provides a detailed analysis;

(c) In statement II, investments of the Reserve for Field Accommodation are reflected in total and referenced to schedule 11;

(d) In accordance with the modified UNDP biennial budget format approved by the Governing Council at its thirty-sixth session in June 1989, the presentation of UNDP programme support activities in schedule 6 has been revised. 3/ In addition,

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1/ *Official Records of the Economic and Social Council, 1981, Supplement No. 11* (E/1981/61/Rev.1), decision 81/28.

2/ *Ibid.*, *1985, Supplement No. 11* (E/1985/32), decision 85/38.

3/ *Ibid.*, *1989, Supplement No. 13* (E/1989/32), decision 89/58.

the expenditures for the United Nations Volunteer programme are now reflected as UNDP programme support costs in statement I and schedule 5. Comparative balances for 1988 have been restated in statements I and V;

(e) Schedule 9, entitled "Status of bilateral and other resources received under management service agreements" has been expanded to reflect management service agreements executed by other agencies;

(f) Statement XXV, entitled "Other trust funds established by the Administrator", includes trust funds established by the Administrator in 1989, which are summarized in paragraph 64 of the present report.

Combined statement of income and expenditure for the year ended 31 December 1989

8. Table 1 below represents a combined statement of income and expenditure for the year ended 31 December 1989 in respect of the UNDP account, the UNDP-administered trust funds and the Junior Professional Officers programme. It provides an overall view of the financial activities during the year of all funds for which the Administrator is responsible. The balance of each fund as at 31 December 1989 represents the recorded value of the net assets of each fund as at that date, exclusive of fully funded reserves.

Table 1. Combined income and expenditure for the year ended 31 December 1989

(Millions of United States dollars)

	Adjusted balance as at 1 January 1989	Income during 1989	Expenditure during 1989	Balance as at 31 December 1989
Source of funds				
UNDP account				
Voluntary contributions and other income	579.6	987.8	1 044.2	523.2
Special Measures Fund for the Least Developed Countries	40.4	15.2	12.0	43.6
Cost-sharing contributions	127.6	118.4	116.7	129.3
Cash counterpart contributions	9.2	9.6	11.9	6.9
Extrabudgetary activities	16.4	23.0	21.4	18.0
Subtotal (statement IV)	773.2	1 154.0	1 206.2	721.0
Trust funds				
United Nations Capital Development Fund (statement VII)	103.5	52.7	56.4 a/	99.8
United Nations Revolving Fund for Natural Resources Exploration (statement VIII)	3.4	3.2	2.5	4.1
United Nations Trust Fund for Sudano-Sahelian Activities (statement IX)	28.5	32.0	18.2	42.3
United Nations Volunteers programme (statement X)	5.7	8.1	4.0	9.8
United Nations Fund for Science and Technology for Development (statement XI)	5.1	4.0	5.1	4.0
UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia (statement XIII)	1.2	0.1	1.0	0.3
United Nations Development Fund for Women (statement XIV)	7.3	12.4	7.1 b/	12.6
UNDP Energy Account (statement XV)	5.6	3.9	3.7	5.8
Trust funds established by the Administrator (statements XVI to XXV)	49.4	28.2	19.2	58.4
Other trust funds administered by UNDP (statement XXVI)	0.8	-	-	0.8
	210.5	144.6	117.2	237.9
Junior Professional Officers programme (schedule 12)	3.3	14.3	16.3	1.3
Total	987.0	1 312.9	1 339.7	960.2

a/ Includes a transfer of $6.1 million to United Nations Capital Development Fund Operational Reserve.

b/ Includes a transfer of $0.9 million from the United Nations Development Fund for Women Operational Reserve.

UNDP account

9. As shown in the statement of income and expenditure (statement I), total income for the year ended 31 December 1989 amounted to $1,154.0 million, and was exceeded in the amount of $52.2 million by total expenditure of $1,206.2 million.

10. Statement IV shows the shortfall of income over expenditure of $52.2 million attributable as follows:

(a) A deficit of $56.4 million in respect of UNDP general resources;

(b) A surplus of $3.2 million in respect of the Special Measures Fund for the Least Developed Countries;

(c) A surplus of $1.7 million in respect of cost-sharing contributions;

(d) A deficit of $2.2 million in respect of cash counterpart contributions;

(e) A surplus of $1.5 million in respect of extrabudgetary activities.

11. There has been an overall increase in expenditure of $97.2 million compared to 1988 (statement I). For the same period, income decreased by $9.1 million. The provision to reduce the book value of accounts receivable and deferred charges decreased by $0.4 million. Statement III gives details of the changes in the financial position during the year and shows that cash and investments held by UNDP decreased from $1,074.7 million at the beginning of the year to $1,004.1 million as at 31 December 1989.

Government contributions

12. The arrears of government contributions to UNDP for 1989 and prior years amounted to $157.9 million at 31 December 1989, as shown in note 6 to the financial statements. This represented a net increase of $53.1 million over the position as at 31 December 1988, when these arrears amounted to $104.8 million, and was mainly attributable to the increase in outstanding cost-sharing contributions of $40.9 million and the increase in outstanding voluntary contributions of $11.3 million.

Extrabudgetary activities

13. As shown in schedule 7, extrabudgetary expenditure in 1989 amounted to $21.4 million. Income received for these activities in 1989 totalled $22.9 million and the unexpended balance at 31 December 1989 was $18.0 million.

Special Programme Resources

14. Expenditure incurred by executing agencies on projects financed by the Special Programme Resources in 1989 amounted to $34.1 million, as shown in schedule 5. The status of the Special Programme Resources for the fourth indicative planning figure (IPF) cycle (1987-1989) is shown in note 2 to the financial statements.

15. At its thirty-third session, the Governing Council authorized the carry-over from the third to the fourth programming cycle of both the unallocated Special Programme Resources funds and those allocated but not budgeted as at

31 December 1986. 4/ As a result, the carry-over of $21.0 million has been added to the amount authorized for the fourth cycle.

Special Measures Fund for the Least Developed Countries

16. Schedule 5 shows expenditure of $12.0 million incurred in 1989 out of the Special Measures Fund for the Least Developed Countries. Contributions received by the Fund during 1989 totalled $15.2 million, as shown in schedule 1. The shortfall of income over expenditure during the year amounted to $3.2 million and the unexpended balance at 31 December 1989 was $43.6 million (statement IV).

UNDP biennial budget

17. At its thirty-sixth session in June 1989, the Governing Council approved gross appropriations of $431.9 million, less income estimates of $48.3 million, resulting in net appropriations of $383.6 million, for the purpose of financing programme support and administrative services costs under the United Nations Development Programme and the funds administered by the Programme for the biennium 1988-1989. 5/

18. This represents an increase in net appropriations of $33.6 million over the revised biennial budget approved by the Governing Council at its thirty-fifth session in June 1988, 6/ and of $51.9 million over the original biennial budget approved by the Governing Council at its thirty-fourth session in June 1987. 7/

19. Detailed information on the gross expenditure incurred during the year ended 31 December 1989 against the revised gross and net appropriations for the biennium 1988-1989 is given in schedule 6 in respect of the costs met from the resources of UNDP, and in schedule 19 in respect of the costs met from the resources of the United Nations Capital Development Fund (UNCDF), the United Nations Revolving Fund for Natural Resources Exploration (UNRFNRE), the United Nations Sudano-Sahelian Office (UNSO), the United Nations Fund for Science and Technology for Development (UNFSTD) and the United Nations Development Fund for Women (UNIFEM), respectively.

20. Table 2 below shows, for each appropriation line, the gross appropriation, estimated income and net appropriation, the net actual expenditure for the biennium 1988-1989 and the resulting unencumbered balance.

Office for Project Services

21. At its thirty-fifth session, the Governing Council noted the carry-forward of $2.6 million of 1986-1987 support cost earnings for use in the biennium 1988-1989. 6/

4/ *Ibid.*, *1986, Supplement No. 9* (E/1986/29), decision 86/30.

5/ *Ibid.*, *1989, Supplement No. 13* (E/1989/32), decision 89/58.

6/ *Ibid.*, *1988, Supplement No. 9* (E/1988/19), decision 88/46.

7/ *Ibid.*, *1987, Supplement No. 12* (E/1987/25), decision 87/43.

Table 2. Budget appropriations and expenditure for the biennium 1988-1989

(Thousands of United States dollars)

	Gross appropriations	Estimated income	Net appropriations	Net expenditure for the biennium	Unencumbered balance
RESOURCES OF UNDP					
A. UNDP core activities					
(i) Headquarters	124 896.4	-	124 896.4	119 088.2	5 808.2
(ii) Field offices	223 200.8	29 340.0	193 860.8	191 433.5	2 427.3
(iii) Total UNDP core activities	348 097.2	29 340.0	318 757.2	310 521.7	8 235.5
B. Programme support activities					
(i) Office for Project Services	36 953.6	16 944.7	20 008.9	15 646.9	4 362.0
(ii) Inter-agency Procurement Services Office	3 266.5	-	3 266.5	3 210.3	56.2
(iii) United Nations Volunteers programme	18 386.2	-	18 386.2	17 108.2	1 278.0
(iv) Headquarters government execution support	1 400.0	-	1 400.0	1 206.1	193.9
(v) Total programme support activities	60 006.3	16 944.7	43 061.6	37 171.5	5 890.1
Total, resources of UNDP	408 103.5	46 284.7	361 818.8	347 693.2	14 125.6
RESOURCES OF TRUST FUNDS					
A. United Nations Capital Development Fund	7 456.7	-	7 456.7	6 443.4	1 013.3
B. United Nations Revolving Fund for Natural Resources	3 061.1	-	3 061.1	2 472.1	589.0
C. United Nations Sudano-Sahelian Office	6 989.6	2 000.0	4 989.6	3 945.9	1 043.7
D. United Nations Development Fund for Women	3 518.3	-	3 518.3	3 189.8	328.5
E. United Nations Fund for Science and Technology for Development	2 739.8	-	2 739.8	1 506.9	1 232.9
Total	431 869.0	48 284.7	383 584.3	365 251.3	18 333.0

22. The total project delivery by the Office for Project Services during 1989 in respect of UNDP and the trust funds amounted to $135.3 million and in respect of management service agreements amounted to $99.2 million. For this project delivery, the Office's programme support costs earnings in 1989 amounted to $19.2 million. Total support cost expenditure also amounted to $19.2 million.

Construction and capital improvement of UNDP housing and office buildings

23. UNDP has incurred construction and capital improvement costs totalling $US 3.7 million in respect of housing and field office premises. These costs were as follows:

Field office premises	Costs incurred (United States dollars)	Year
Nepal	1 351 195	1985-1987
Somalia (land and buildings)	96 300	1970
	1 447 495	
Field housing		
Chad (land and buildings)	67 290	1983
Guinea	1 065 375	1978-1985
Somalia (land and buildings)	44 758	1981-1986
Sudan - Juba	1 096 500	1973-1978
	2 273 923	
Total	3 721 418	

Non-expendable equipment

24. The non-expendable equipment at UNDP headquarters and the field offices as recorded in the cumulative inventory records amounted to $9.9 million and $21.4 million, respectively, as at 31 December 1989, valued at cost. In accordance with UNDP accounting policies, non-expendable equipment is charged against current appropriations or the appropriate project budget and is therefore not included in statement II.

Property written off, ex gratia payments and write-offs of cash and receivables

25. The value of UNDP non-expendable property written off during 1989, in accordance with UNDP financial regulation 14.4, amounted to $47,592 at headquarters and $1,516,711 in field offices. Write-offs of property are investigated by the UNDP headquarters Property Survey Board and are subsequently approved by the Assistant Administrator of the Bureau for Finance and Administration.

26. No ex gratia payments were made in 1989 under UNDP financial regulation 14.3.

27. Write-offs of cash and accounts receivable, amounting to $77,628, were approved under UNDP financial regulation 14.4 and financial rule 114.15. Details of all amounts written off were made available to the Board of Auditors.

Trust funds administered by UNDP

28. The status of the trust funds administered by UNDP as at 31 December 1989 is shown in statements VI to XXVII. The budget appropriations for the biennium 1988-1989 for the United Nations Capital Development Fund, the United Nations Revolving Fund for Natural Resources Exploration, the United Nations Trust Fund for Sudano-Sahelian Activities, the United Nations Fund for Science and Technology for Development and the United Nations Development Fund for Women are given in schedule 19. Details of contributions pledged for all trust funds are given in schedules 14 to 17. The financial position as at 31 December 1989 of the Junior Professional Officers programme is provided in schedule 12.

Trust Fund for Assistance to Colonial Countries and Peoples

29. This trust fund was established following the implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples in accordance with General Assembly resolutions 1514 (XV) of 19 December 1960 and 3118 (XXVIII) of 12 December 1973, in order to finance humanitarian assistance projects of national liberation movements recognized by the Organization of African Unity.

30. As shown in statement VI, there was no income or expenditure during the year ended 31 December 1989. Pursuant to General Assembly decision 43/446 of 20 December 1988, this trust fund was closed and all resources transferred to the miscellaneous income of UNDP.

United Nations Capital Development Fund

31. This Fund was established by the General Assembly by its resolution 2186 (XXI) of 13 December 1966 and, placed under the authority of the Administrator of UNDP and the Governing Council by resolution 2321 (XXII) of 15 December 1967. The Fund provides capital financing for projects that directly and immediately benefit low-income groups in the least developed countries.

32. As shown in statement VII, the total income of the Fund in 1989 amounted to $52.7 million and expenditure to $50.3 million. At its twenty-sixth session, the Governing Council decided that the Fund should establish and maintain an operational reserve of no less than 20 per cent of the Fund's project commitments. 8/ As at 31 December 1989, the balance of the operational reserve amounted to $45.5 million, which includes a guarantee reserve equivalent to 20 per cent of the total contingent liabilities for guarantees entered into by the Fund in respect of bank loans granted by Governments. At the end of 1989, the Fund had a balance of $99.8 million exclusive of its operational reserve.

8/ *Ibid.*, *1979, Supplement No. 10* (E/1979/40), decision 79/21, para. 4.

33. At 31 December 1989, the unspent allocations amounted to $231.4 million, inclusive of an amount of $7.2 million in respect of loan commitments. Unspent allocations exceeded total available resources by $131.6 million at 31 December 1989. This reflects the decision made by the Governing Council at its twenty-ninth session to continue the partial funding system 9/ and at its thirty-fourth session to modify the formula covering the ceiling on commitments. 10/

34. Under authority of financial regulation 5.1, the Administrator established in 1989 the UNCDF sub-trust fund, "Suspension Bridges (Phase II)", for which the Government of Switzerland is the donor. The status of all sub-trust funds is reflected in statement XXVII.

United Nations Revolving Fund for Natural Resources Exploration

35. This trust fund was established by the General Assembly in its resolution 3167 (XXVIII) of 17 December 1973, in which it recognized the need to extend and intensify the activities of the United Nations system to meet the need for natural resources exploration in developing countries in order to accelerate their economic development. Governments receiving assistance from this trust fund have undertaken to make replenishment contributions to the Fund, when the projects financed by the Fund lead to commercial production.

36. During 1989, agreements were signed between the Fund and the Governments of Honduras and China for management services to be provided by the Fund and financed by the Government of Italy. The balance of this account at 31 December 1989 was $511,062.

37. As shown in statement VIII, the total income of the Fund in 1989 amounted to $3.2 million and expenditure to $2.5 million. At the end of 1989, the balance of the Fund was $4.1 million.

United Nations Trust Fund for Sudano-Sahelian Activities

38. This trust fund was established pursuant to General Assembly resolution 3253 (XXIX) of 4 December 1974 and Economic and Social Council resolution 1918 (LVIII) of 9 May 1975. In October 1976, the Secretary-General of the United Nations delegated to the Administrator of UNDP the full responsibility for the administration, control and operation of the Fund, including the administration and direction of the United Nations Sudano-Sahelian Office (UNSO) at headquarters and in the field. UNSO acts as the primary United Nations contact with the Permanent Inter-State Committee on Drought Control in the Sahel (CILSS) and, in consultation with CILSS and the Governments concerned, selects and implements priority projects contained in the CILSS programme of medium-term and long-term recovery and rehabilitation in the drought-stricken Sahelian countries.

39. As shown in statement IX, the total income of the Fund in 1989 amounted to $32.0 million and expenditure to $18.1 million. At the end of 1989, the unspent allocations amounted to $26.2 million. The status of all sub-trust funds is reflected in statement XXVII.

9/ *Ibid*., *1982, Supplement No. 6* (E/1982/16/Rev.1), decision 82/22, para. 6.

10/ *Ibid*., *1988, Supplement No. 9* (E/1988/19), decision 88/44, para. 1.

United Nations Sudano-Sahelian Office - Plan of Action to Combat Desertification

40. The United Nations Sudano-Sahelian Office is responsible for assisting, on behalf of the United Nations Environment Programme (UNEP), the countries of the Sudano-Sahelian region in the implementation of the Plan of Action to Combat Desertification. The work is carried out as a UNDP/UNEP joint venture, with both programmes contributing equal shares of programme (operational) support and administrative (institutional) support. Details of contributions received and expenditure incurred on the UNDP/UNEP joint venture are given in note 21 (b) to the financial statements.

United Nations Volunteers programme

41. This programme was established by General Assembly resolution 2659 (XXV) of 7 December 1970. As shown in statement X, the total income of the UNV programme in 1989 amounted to $8.2 million and expenditure of the trust fund to $4.0 million. At the end of 1989, the balance of the United Nations Volunteers programme was $9.8 million. The status of all sub-trust funds is reflected in statement XXVII.

United Nations Fund for Science and Technology for Development

42. The General Assembly, by its resolution 34/218 of 19 December 1979, decided to establish a United Nations Financing System for Science and Technology for Development, to finance activities intended to strengthen the indigenous scientific and technological capacities of the developing countries, and decided that the Financing System should be a vehicle for the mobilization, co-ordination, channelling and disbursement of financial resources related thereto. By the same resolution, the General Assembly also decided to create a United Nations Interim Fund for Science and Technology for Development, pending the establishment of the long-term arrangements for the Financing System. The Interim Fund was established for a two-year period ending 31 December 1981 and responsibility for its administration was delegated to UNDP.

43. The Governing Council, at its twenty-eighth session, authorized the Administrator to make arrangements to ensure an orderly transition from the Interim Fund (termination date 31 December 1981) to the Financing System, operative as from 1 January 1982. 11/ By its resolution 36/183 of 17 December 1981, the General Assembly decided that the year 1982 would be considered the transitional period of the Financing System, during which time institutional arrangements should be determined, *inter alia*, in the light of the magnitude of the financial resources and the nature of operations of the Financing System. By the same resolution, the General Assembly also decided that the general operational provisions of the Interim Fund, including its resources, organization and management, as well as the procedures established in the annex to General Assembly resolution 34/218, would apply and be transferred to the Financing System during the transitional period.

44. During 1980, a programme reserve was created by transferring from the unexpended resources an amount equal to 2 per cent of the contributions received; this was done in accordance with the operational procedures established for this Fund by the General Assembly in its resolution 34/218.

11/ *Ibid.*, *1981, Supplement No. 11* (E/1981/G1/Rev.1), decision 81/9.

45. This programme reserve was to be used by the Administrator at his discretion for purposes consistent with the Vienna Programme of Action on Science and Technology for Development 12/ and with the guidelines established by the General Assembly and the Committee, to ensure the flexibility and innovative capacity of the Financing System and its ability to provide catalytic support.

46. Based on the recommendations of the Intergovernmental Committee on Science and Technology for Development to the General Assembly, 13/ the Governing Council at its thirty-third session decided that the Administrator should establish a facility in the form of a trust fund for science and technology for development with effect from 1 January 1987, on the understanding that, in the event that the decision of the General Assembly differs significantly from that proposed by the Committee, the Administrator would again consult the Governing Council at its February 1987 session. 14/

47. The General Assembly, by its resolution 41/183 of 8 December 1986, decided to terminate the United Nations Financing System for Science and Technology for Development as at 31 December 1986 and to transfer its responsibilities and resources to a facility, entitled "United Nations Fund for Science and Technology for Development", to be established as a trust fund within UNDP.

48. As shown in statement XI, the total income of the Fund in 1989 amounted to $4.0 million and expenditure to $5.1 million. The balance in the Fund at the end of 1989 was $4.0 million. Unspent allocations of the Fund amounted to $5.2 million. The status of all sub-trust funds is reflected in statement XXVII.

United Nations Special Fund for Land-locked Developing Countries

49. This trust fund was established by the General Assembly at its thirtieth session in order to provide assistance to the land-locked developing countries in reducing the additional transport and transit costs facing them. At its thirty-first session, the General Assembly, in its resolution 31/177 of 21 December 1976, approved the statute of the Fund and requested UNDP, in close collaboration with the secretariat of the United Nations Conference on Trade and Development (UNCTAD), to manage the Fund during an interim period. As shown in statement XII, the total income of the Fund in 1989 amounted to $28,815 and expenditure to $124. At the end of 1989, the balance of the Fund amounted to $12,247. The balance of unspent allocations also amounted to $12,247.

50. At its fortieth session, the General Assembly, in its resolution 40/448 A of 17 December 1985, based on decision 85/32 of the Governing Council, requested the Secretary-General to take steps to dissolve this trust fund by 31 December 1986 and

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12/ See *Report of the United Nations Conference on Science and Technology for Development, Vienna, 20-31 August 1979* (United Nations publication, Sales No. E.79.I.21 and corrigenda), chap. VII.

13/ *Official Records of the General Assembly, Forty-first Session, Supplement No. 37* (A/41/37), chap. II, resolution 6 (VIII).

14/ *Official Records of the Economic and Social Council, 1986, Supplement No. 9* (E/1986/29), decision 86/38.

to transfer all uncommitted resources to the general resources of UNDP. During 1989, a total of $93,879 was transferred to the general resources of UNDP.

UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia

51. By its resolution 31/153 of 20 December 1976, the General Assembly decided to launch, in support of the nationhood of Namibia, a comprehensive assistance programme within the United Nations system. The Assembly further called upon the United Nations Council for Namibia to elaborate, in consultation with the South West Africa People's Organization, the guidelines and policies for such a programme and to direct and co-ordinate its implementation.

52. The United Nations Council for Namibia designated the office of the United Nations Commissioner for Namibia as the co-ordinating authority for the Nationhood projects, under the direction of the Committee on the United Nation Fund for Namibia. The Council for Namibia further requested the Commissioner for Namibia, within the framework of the executive and administrative tasks entrusted to him, to hold consultations with UNDP with a view to reaching administrative arrangements for the implementation of the Nationhood Programme, including a proposal that the disbursement of funds for all Nationhood Programme projects be channelled through UNDP. Pursuant to the above, the Administrator of UNDP and the United Nations Commissioner for Namibia agreed that the UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia should be established under the administration of the Administrator.

53. As shown in statement XIII, the total income of this Fund in 1989 amounted to $98,218 and expenditure to $727,072. At the end of 1989, the balance of the Fund was $272,177 after the transfer of interest income totalling $251,261 to the United Nations. The balance of unspent allocations amounted to $1.3 million, which was $978,141 more than the unspent balance of funds available at that time.

United Nations Development Fund for Women

54. At its thirtieth session, held in 1975, the General Assembly decided that the voluntary fund for the International Women's Year should be extended to cover the period of the United Nations Decade for Women, 1976-1985. [15] In pursuance of that decision, the resources of the voluntary fund for the International Women's Year were transferred to the Voluntary Fund for the United Nations Decade for Women, which was established by the Assembly by its resolution 31/133 of 16 December 1976. The resources of the Fund were to be utilized to supplement activities designed to realize the goals of the United Nations Decade for Women; priority being given to the related programmes and projects of the least developed, land-locked and island developing countries.

55. In June 1980, a memorandum of understanding between the Secretary-General of the United Nations and the Administrator of UNDP established a supplementary trust fund entitled "UNDP Trust Fund for Projects financed by the Voluntary Fund for the United Nations Decade for Women" and delegated the responsibility for its administration and management to the Administrator of UNDP.

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[15] *Official Records of the General Assembly, Thirtieth Session, Supplement No. 34* (A/10034), p. 100, items 75 and 76.

56. At its thirty-ninth session, the General Assembly, by its resolution 39/125 of 14 December 1984, decided to close the Voluntary Fund for the United Nations Decade for Women and continue its activities through the establishment of the United Nations Development Fund for Women under the administration of UNDP. At its thirty-second session in June 1985, the Governing Council noted the arrangements made by the Administrator of UNDP to accept responsibility for the United Nations Development Fund for Women as of 1 July 1985. 16/

57. As shown in statement XIV, the total income of this Fund in 1989 amounted to $12.4 million and expenditure to $8.0 million. At the end of 1989, the balance of the Fund was $12.6 million, of which unspent allocations amounted to $13.8 million. The status of all sub-trust funds is reflected in statement XXVII.

UNDP Energy Account

58. At its twenty-seventh session, the Governing Council authorized the Administrator, on an interim basis, to seek and accept voluntary contributions for projects to help meet urgent needs for assistance to developing countries, especially the poorest among them, in the energy sector, without prejudice to future arrangements that may result from the review of the United Nations Revolving Fund for Natural Resources Exploration provided for in Economic and Social Council resolution 1979/65 and from the United Nations Conference on New and Renewable Sources of Energy, held at Nairobi in 1981. 17/

59. As shown in statement XV, total income in 1989 amounted to $3.9 million and expenditure to $3.7 million. At the end of 1989, the balance of the Fund was $5.8 million, of which unspent allocations amounted to $1.5 million.

Trust funds established by the Administrator

60. The following trust funds were established by the Administrator of UNDP in 1989:

UNDP Trust Fund for Emergency Humanitarian Assistance to Angola;

UNDP Trust Fund for Namibia;

UNDP Trust Fund for the Regional Project Cultural Heritage and Development;

UNDP/Norway Trust Fund for the Special Plan of Economic Co-operation for Central America;

UNDP Trust Fund for the Protection of the Ozone Layer.

16/ Official Records of the Economic and Social Council, 1985, Supplement No. 11 (E/1985/32), decision 85/33.

17/ Ibid., 1980, Supplement No. 12 (E/1980/42/Rev.1), decision 80/27.

Trust Fund for the Training in the USSR of Specialists from Developing Countries

61. This trust fund was established by the Administrator in September 1982 to finance training activities in the Union of Soviet Socialist Republics for specialists from developing countries. As shown in statement XVII, total income in 1989 amounted to $3.0 million and expenditure to $3.1 million. At the end of 1989, the balance of the Fund was $2.4 million, of which unspent allocations amounted to $1.7 million.

Trust Fund for the Special Netherlands Contributions for the Least Developed Countries

62. This trust fund was established by the Administrator on 5 December 1983 in order to enhance the effectiveness of round-table conferences on the least developed countries to mobilize additional development resources for the implementation of projects and programmes identified in the round-table conference process, and to contribute to the achievement of development goals identified in country programmes for the least developed countries for which UNDP resources are lacking.

63. As shown in statement XVIII, total income in 1989 amounted to $192,401 and expenditure to $24,691. At the end of 1989, the balance of the Fund was $2.7 million, of which unspent allocations amounted to $1.8 million.

UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition

64. By paragraph 1 (a) of its resolution 38/201 of 20 December 1983, the General Assembly decided to liquidate the United Nations Emergency Operation Trust Fund and to transfer 70 per cent of the remaining balances of that Fund to UNDP for the purpose of financing urgently needed projects, primarily in the food and agricultural sector in countries afflicted by famine and malnutrition as a result, particularly, of severe or prolonged drought, with special emphasis on African countries. The Administrator established this trust fund on 20 December 1983.

65. As shown in statement XIX, total income in 1989 amounted to $589,799 and expenditure to $1.4 million. At the end of 1989, the balance of the Fund was $5.1 million, of which unspent allocations amounted to $4.0 million.

Pérez-Guerrero Trust Fund for Economic and Technical Co-operation among Developing Countries

66. By paragraph 1 (c) of its resolution 38/201 of 20 December 1983, the General Assembly decided to transfer 12 per cent of the remaining balances of the United Nations Emergency Operation Trust Fund to UNDP for the purpose of promoting economic and technical co-operation among developing countries according to the priorities set by them. Since the Administrator established this trust fund on 31 December 1983, a process of consultations with the developing countries through the Group of 77 has been initiated by the Administrator.

67. By its decision 41/457, adopted on 8 December 1986, the General Assembly noted the wish of the Group of 77 that the principal amount (the unencumbered portion, which at that time amounted to $5 million) be preserved in perpetuity. Only the interest earned would thus be used to develop projects of a pre-investment/feasibility nature.

68. As shown in statement XX, total income in 1989 amounted to $710,169 and expenditure to $308,854. At the end of 1989, the balance of the Fund was $6.8 million, of which unspent allocations amounted to $483,595.

UNDP Trust Fund for Assistance to Refugee-Related Development Projects in Africa

69. This trust fund was established by the Administrator on 30 October 1984 for the purpose of financing refugee-related infrastructural projects of a developmental nature, pursuant to relevant provisions of General Assembly resolution 37/197 of 18 December 1982 and of the Declaration and Programme of Action of the Second International Conference on Assistance to Refugees in Africa (A/39/402, annex). The General Assembly, under paragraph 5 of its resolution 37/197, requested the Secretary-General of the United Nations in close co-operation with the Secretary-General of the Organization of African Unity and the United Nations High Commissioner for Refugees, to convene a second International Conference on Assistance to Refugees in Africa in 1984, *inter alia*, "to consider the impact imposed on the national economies of the African countries concerned and to provide them with the assistance required to strengthen their social and economic infrastructure so as to enable them to cope with the burden of dealing with large numbers of refugees and returnees". The Declaration and Programme of Action of that conference stated, under paragraph 11 of part II, that "UNDP, in view of its central co-ordinating role within the United Nations system for development and its close linkages with donor communities, could be asked to take as soon as possible a leading part in the co-ordination, implementation and monitoring of refugee-related infrastructural projects of a developmental nature in close association with its partners and other donors".

70. As shown in statement XXI, total income in 1989 amounted to $1.5 million and expenditure to $1.2 million. At the end of 1989, the balance of the Fund was $5.3 million, of which unspent allocations amounted to $2.2 million.

UNDP Trust Fund to Combat Poverty and Hunger in Africa

71. This trust fund was established by the Administrator on 21 November 1984 in the light of his concern and that of the international community for the economic and social crisis affecting many countries in Africa as expressed, *inter alia*, in General Assembly resolution 38/199 on 20 December 1983, on special measures for the social and economic development of Africa in the 1980s, and in UNDP Governing Council decision 84/18 of 29 June 1984, on the economic and social crisis in Africa. The resources of the Fund are to be utilized to finance technical and/or capital assistance projects designed to combat poverty and hunger in Africa.

72. As shown in statement XXII, total income in 1989 amounted to $148,829 and expenditure to $796,873. At the end of 1989, the balance of the Fund was $1.1 million.

Trust Fund for the Norwegian Contribution to the Angolan Petroleum Training Centre in Sumbe

73. This Trust Fund was established by the Administrator on 19 March 1984 to expand the Angolan petroleum training school into a regional centre in order to meet the training needs for manpower in oil industries of the Southern African Development Co-ordination Conference countries. The assistance provided is to upgrade the training capabilities of the instructors and provide teaching equipment.

74. As shown in statement XXIII, total income for 1989 amounted to $27,488. There was no expenditure during 1989. At the end of 1989 the balance of the Fund was $420,528, of which unspent allocations amounted to $50,001.

Other trust funds established by the Administrator

75. Other trust funds established by the Administrator are:

Trust Funds established by the Administrator in respect of World Bank projects - statement XXIV;

Australian Development Assistance Bureau (ADAB)/UNDP Programme Trust Fund - statement XXV;

CIDA/UNDP Trust Fund for the Bangladesh National Household Survey Capability Programme - statement XXV;

CIDA/UNDP Trust Fund for the Caribbean Project Development Facility - statement XXV;

CIDA/UNDP Trust Fund for the Pakistan National Household Survey Capability programme - statement XXV;

UNDP Trust Fund for Receipt of Payments by Users of the Caribbean Project Development Facility - statement XXV;

UNDP Trust Fund for Action on Development Issues - statement XXV;

UNDP Trust Fund for Support to the Programmes of the Ministry of Planning of Costa Rica - statement XXV;

UNDP Trust Fund for Assistance to the Technical Co-operation Fund between Peru and Argentina to Administer Food Aid - statement XXV;

UNDP/Live Aid Foundation Trust Fund - statement XXV;

UNDP/United Support of Artists for Africa Trust Fund - statement XXV;

Government of France Trust Fund for the UNDP/World Bank Energy Sector Assessment Programme - statement XXV;

Nicosia Master Plan: Implementation Phase - statement XXV;

Finland/UNDP Trust Fund for the Construction of an Agro-Veterinary School in Rushashi - statement XXV;

Trust Fund for Emergency Assistance to the People's Republic of Mozambique - statement XXV;

Finland Trust Fund for National Technical Co-operation Assessment and Programme (NaTCAP) Activities - statement XXV;

CIDA/UNDP Trust Fund for the African Project Development Facility - statement XXV;

CIDA/UNDP Trust Fund to Support the Project "Development of Underground Water Resources in Mali" - statement XXV;

Netherlands Trust Fund for Special Action Programme for Public Administration and Management (SAPAM) - statement XXV;

UNDP Trust Fund for Participation of Officials from Developing Countries in the Working Group of the Committee of the Whole - statement XXV;

Trust Fund for Special Economic Assistance Programmes - statement XXV;

UNDP Trust Fund for Receipt of Payments by Users of the African Project Development Facility - statement XXV;

Initial Initiative against Avoidable Disablement (IMPACT) - statement XVI;

CIDA/UNDP Trust Fund to Support Project "Recensement général de la population et de l'habitat" in Senegal - statement XXV;

UNDP Trust Fund for the Safe Motherhood Initiative - statement XXV;

UNDP Trust Fund for the African 2000 Network - statement XXV;

UNDP Trust Fund in support of the Steering Committee and Secretariat for the United Nations Programme of Action for African Economic Recovery and Development, 1986-1990 - statement XXV;

African Training and Management Services (ATMS) project - statement XXV;

UNDP Afghanistan Emergency Trust Fund - statement XXV;

UNDP Fund for the Utilization of the Residual Funds for the United Nations Special Relief Office in Bangladesh (UNROB) - statement XXV;

UNDP Fund for Emergency Assistance to the People's Republic of Bangladesh - statement XXV;

UNDP Fund for the Programme of Assistance to the Palestinian People - statement XXV;

Preparation of an International Research Programme on Tropical Forestry - statement XXV;

Co-ordination of International Agricultural Research - statement XXV.

Other trust funds administered by UNDP

76. Other trust funds administered by UNDP, as shown in statement XXVI, are:

United Nations Trust Fund for Operational Programme in Lesotho - statement XXVI;

United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland (no activity in 1988) - statement XXVI;

UNDP Development Study Programmes - statement XXVI.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by General Assembly resolution 74 (I) of 7 December 1946 and article XVII of the Financial Regulations of the United Nations Development Programme (UNDP), the Board of Auditors has audited the accounts of UNDP for the year ended 31 December 1989.

2. The examination was made in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was carried out at UNDP headquarters in New York and at field offices in Jamaica, Malaysia and Pakistan.

3. The Board of Auditors continued its normal practice of reporting the results of specific audits in the field and at headquarters and of issuing management letters containing detailed audit observations to the Administration. This practice once again helped in maintaining a continuous dialogue with the Administration. Pursuant to regulation 12.9, the Board engaged the services of a commercial public audit firm for specific assignments.

4. The following sections deal with matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. We have discussed all our observations with the Administration and, where appropriate, its views have been reflected in the present report.

5. The report is divided into two parts covering the audit of financial statements and management issues, respectively.

Summary of recommendations

6. We recommend that the following corrective action, presented in order of priority, be taken:

(a) Further efforts are needed to obtain audited statements of UNDP expenditure incurred by executing agencies in time for the issuance of the audit opinion on the financial statements of UNDP (see paras. 58-60);

(b) Guidelines to ensure correct delineation between programme and operating expenditure should be issued and existing guidelines being pertinent revised (see paras. 47-53);

(c) More detailed and clearer instructions should be issued to keep all UNDP personnel aware of their personal responsibility and financial liability (see paras. 137-143);

(d) The aspect of general deterrence in the prevention of fraud should be given more consideration (see paras. 148-152);

(e) Before the establishment of new trust funds or sub-trust funds, the impact on the administrative work-load and efficiency of management should be taken into account (see paras. 120-123);

(f) An up-to-date strategy for temporary employment needs to be developed (see paras. 164-168 and 169-174);

(g) Two-year project budgeting should be practised by a more representative proportion of field offices and executing agencies and more positive results should be obtained before implementation of this concept is considered (see paras. 109-113);

(h) The accounting policy regarding the recording of unliquidated obligations at year-end by executing agencies, as well as by headquarters units, should be clarified in order to remove the uncertainty in reported expenditure outlined in the present report (see paras. 85-95).

Summary of findings

7. Guidelines to ensure correct delineation between programme and operating expenditure have not yet been issued, existing guidelines being pertinent need further revision (paras. 47-53).

8. Efforts to ensure better documentation and to justify exceptions to the stated policy of cost-sharing apportionment have so far been initiated on a trial basis for a limited number of field offices only (paras. 54-57).

9. Improvements were noted in 1989 with respect to the timely audit of programme expenditure reported by executing agencies. However, the proportion of unaudited programme expenditure to total programme expenditure remains too high to authorize the expression of an unqualified audit opinion (paras. 58-60).

10. The return on audit confirmations of Government-executed programme expenditure did not allow the expression of an unqualified opinion (para. 60).

11. The outstanding balance of advances to Governments could not finally be assessed, although substantial improvement has been noted on the return of the Governments' disbursement reports as of year-end 1989 (paras. 61-64).

12. The qualification on the 1988 financial statements relating to cash-counterpart contributions is withdrawn for the 1989 statements (para. 65).

13. Using year-end exchange rates in compliance with generally accepted accounting principles, a foreign exchange gain of $US 19.2 million, as shown in note 1 (c) to the financial statements, would have to be recorded as 1989 income (para. 66).

14. The accrued interest listing was not reconciled to the investment listing for correct source data (paras. 67 and 68).

15. Bank confirmations were not reconciled to the general ledger to document and adjusted for differences (paras. 69-70).

16. Accrued interest on bonds is calculated manually, since the electronic data-processing system does not support the method of calculating interest on these bonds (paras. 71 and 72).

17. Agencies' status-of-funds reports were not promptly reconciled to the UNDP operating fund statements in all cases (paras. 73 and 74).

18. The balance of certain projects where funds had been advanced to Governments had not changed during the year 1989. Those accounts have to be examined more closely to seek, if necessary, missing information or documentation from Governments, and to enable an accounting on a more timely basis (paras. 75 and 76).

19. Suspense accounts were not reviewed and cleared of old outstanding balances on a timely basis (paras. 77 and 78).

20. The criteria for reporting unliquidated obligations with respect to both administrative and programme expenditure need to be reviewed. In addition, such policies deviate from generally accepted accounting principles in the case of equipment and sub-contract expenditure (paras. 85-95).

21. There is a reasonable probability that a liability of $US 1.226 million exists, which is not set out in statement II (paras. 96 and 97).

22. As recommended by the Board, the contingent liability resulting from termination benefits to be paid to staff members in future years is disclosed in the notes to the financial statements (para. 98).

23. The accounts receivable and deferred charges of the United Nations Capital Development Fund showed considerable uncleared amounts (para. 102).

24. The increase in programme delivery slowed down to +8.6 per cent as against +18.7 per cent in 1988; agency support costs rose by 2.4 per cent as compared to 23.2 per cent in 1988. The ratio of operating costs to total expenditure remained at almost the same level as in 1988 (para. 103).

25. An improvement in budgetary discipline has been noted in parts, but further efforts are deemed necessary in others (paras. 104-108).

26. Two-year project budgeting is not yet practised sufficiently on a trial basis to decide on the permanent implementation of this concept (paras. 109-113).

27. Costs for temporary personnel replacing personnel on established, but vacant posts are charged to the budget line for established posts. Thus, more resources are allocated to temporary assistance than allowed for in the approved budget (paras. 114-116).

28. Several recommendations had to be made on how to amend the UNDP guidelines on cash and investment management so as to limit exchange transactions and improve efficiency in management (para. 117).

29. The average maturity of investments seems rather short and should be reconsidered (paras. 118 and 119).

30. The number of trust funds and sub-trust funds increased to a total of 113 at the end of 1989. The impact of that increase, as far as administrative work-load and overall efficiency of management are concerned, needs to be taken into consideration before new funds are established (paras. 120-123).

31. A better scale of efficiency in the management of trust funds could be reached by co-ordinating transactions of cash and investments on a day-by-day basis (paras. 124-127).

32. It was found that the balances of the major trust funds reviewed revealed a sustained, partly high, liquidity (para. 128).

33. At the end of 1989, a number of sub-trust funds were still in deficit, resulting from the fact that some donors were not meeting their commitments (paras. 129-132).

34. Sub-trust funds without income and expenditure were not closed as soon as possible (paras. 133-136).

35. More detailed and clearer instructions need to be issued to keep all UNDP personnel aware of their personal responsibility and financial liability (paras. 137-143).

36. There was not always evidence in the cases of write-offs reviewed that the financial liability of a staff member had been scrutinized as stipulated in financial rule 114.15 (b) (paras. 144-147).

37. The aspect of general deterrence was not given sufficient consideration in cases of fraud to create an environment that is adverse to the perpetration of frauds (paras. 148-152).

38. The functional title system with more than 1,300 functional titles is overinflated and needs to be reviewed in order to match titles and grades (paras. 153-157).

39. In several cases job classifications have not been updated or not been drawn up at all (paras. 158-160).

40. Personnel appointment procedures for both internationally recruited and locally recruited staff are cumbersome (paras. 161-163).

41. There is no adequate contractual device at hand to engage the services of contractors for a limited amount of time and without a career perspective. An up-to-date strategy for temporary employment is deemed necessary (paras. 164-174).

42. Financial completion of projects needs to be speeded up (paras. 175-177).

43. In a considerable number of the cases reviewed, the reporting and evaluation requirements were not adhered to and a more consistent approach to project monitoring is needed (paras. 178-181).

44. The guidelines on project reporting and evaluation have to be simplified and streamlined (paras. 182-185).

45. A long-term electronic data-processing strategy has not yet been developed (paras. 186-190).

46. The administrative instructions on procurement are not in line with the financial rules and amendments to the guidelines are deemed necessary to enhance regularity and competition in procurement activities (paras. 191-195).

Part I: Financial statements

Expenditure

Accounting delineation between programme, programme support and operating expenditure

47. According to statement I, a distinction has to be made between three elements: programme expenditure, programme support costs accruing to executing agencies, and UNDP biennial budget expenditure. The final category of expenditure consists of administrative and programme support costs incurred by UNDP and is being referred to as operating costs in the present report.

48. The Board is cognizant of the fact that correct delineation between those three categories of expenditure is bound to be difficult. Nevertheless, to avoid misclassification of expenditure to the extent feasible, the dividing line between them should be drawn with the utmost diligence. Therefore, instructions are called for that would provide adequate guidance on all crucial issues of delineation.

Programme Logistical Support Projects

49. According to commitments made in previous years in response to audit observations, as well as in document DP/1990/76 of 31 January 1990 (p. 4), which was submitted to the Governing Council, the current guidelines for Programme Logistical Support Projects were supposed to have been revised. So far, the 1984 guidelines for them have only been revised once (in 1988), but the amendments were only marginal and of an editorial nature. Apart from other issues raised previously, we consider it urgent at least to amend the guidelines in such a way as to stipulate that revisions of Programme Logistical Support Projects require a new clearance procedure and that the Budget Section is to be involved in these revisions.

50. The Administration gave assurances that action would soon be taken in that respect.

Umbrella projects

51. No guidelines exist so far for umbrella projects; the Programme and Projects Manual contains only a definition. Accordingly, there is no clearance procedure and no safeguard whatever against any possible misclassification of costs. Moreover, umbrella projects are only vaguely defined as "means of rapidly financing certain activities intended to promote the achievement of specified immediate and development objectives, but which activities it may not be possible to identify in detail at the time the project is financed". We are of the opinion that such a definition is not sufficient to prevent administrative costs from being charged to projects and, moreover, that it is no sound basis for the approval of projects.

Therefore, we reiterate our opinion that it is a matter of urgency to issue appropriate guidelines.

52. The Administration concurred with our observation and confirmed that the draft guidelines - dated 20 August 1984 - would soon be finalized.

Project-funded posts at headquarters

53. The establishment of project-funded posts at headquarters is another matter of concern, for the following reasons:

(a) In trying to confirm the total number of project-funded posts at headquarters, it turned out that it was difficult to reconcile the information given by the units with that given by Budget Section. Two more posts had to be added to the number of project-funded posts and some uncertainties remained that should be clarified. Moreover, it is a matter of concern that such a clarification process proved necessary, since the units should know which of their posts are related to a specific project and therefore project-funded. This could even be regarded as a symptom for the fact that the units do not differentiate diligently enough between their administrative and their project-related functions, or that such a distinction is not always possible. Further, the units are supposed to inform the Budget Section of any changes in the basis for the delineation of posts in order to make sure that post classification is solid and reliable at any given time. The Administration confirmed our findings, but emphasized that it should be noted that, since the establishment of the guidelines on project-funded posts in October 1988, a concerted effort had been made to set up a reliable data base. The accuracy of that data base was an ongoing concern and a review of whether the location of such posts could more easily be identified from the payroll records was currently under way. Supporting the efforts made, we believe that the problem should also be dealt with by the units concerned. At least they should be in a position to identify their project-related - and therefore project-funded - posts correctly. Otherwise their ability to ensure that project-related functions are adequately delimited from programme-related or administrative functions would seem questionable.

(b) With some reservation, due to the above-mentioned uncertainties, the total number of project-funded posts totalled 92 at the end of the year 1989, but reached 111 during that year. Moreover, the project-funded posts with a duration of up to three months are not included in this number, since the Budget Section is not involved in their approval and no overview is available there. Given the fact that in 1987, the total number of project-funded posts was only 48, a considerable increase is to be noted since. The office space costs pertaining to such posts are also charged to project funds, and the administrative budget is being discharged accordingly. The total amount of funds involved is conservatively estimated at $US 5.3 million. Even though the sharpest rise in project-funded posts took place before the guidelines were issued, as noted by the Administration, a further increase had to be recorded since then, despite the new instructions.

(c) The retroactive clearance procedure that was scheduled for the years 1988/89 brought about no results in terms of a reduction of project-funded posts that had been established before the guidelines were issued in October 1988. No post was reverted to core budget, even in cases where the justification given by the respective unit seemed dubious. Neither was any follow-up action or further investigation recorded in the file. The Administration did not anticipate an immediate reduction in the number of project-funded posts resulting from the retroactive clearance exercise in 1988/89, since in its view such posts were of a temporary nature and the incumbents were not performing core budget functions. It believed that the issue to be reviewed was only to determine whether these project posts should be located in New York. We, however, maintain that the clearance process should have led to a reduction of project-funded posts, as mentioned above. In one case, it was found that the post was not adequately project-related and, therefore, funding by project resources was not justified.

(d) The fact that the clearance procedure did not result in a reduction of project-funded posts and that, instead, a further increase in the number of those posts is to be noted is, in our opinion, at least partly due to the wording of the guidelines, which leaves considerable room for discretion and interpretation. In particular, regarding the category "Project implementation unit" of project-funded posts, such a post is considered sufficiently justified when the staff member is dedicated to the implementation of a single project or a cluster of projects in contrast to "more general" programme management. To draw a clear line between more or less general management should be difficult in itself, but it becomes virtually impossible in cases where the project itself is designed on such a general level that it does not stand out against "more general" programme management. Some cases in point are projects such as "Technical support for intercountry programming" (RAS/85/006), "Co-ordination of international agricultural research" (GLO/87/009) or "Seminar on project management and UNDP procedures for international organizations in Africa" (RAF/88/039). With regard to the category entitled "Technical support services", the guidelines only specify that "special justification" would be required for locating such a post at headquarters without giving a clearer picture as to what might be considered an adequate justification in this respect. Therefore, in our view, the guidelines in their current wording will not provide the means to stop any further increase in the number of project-funded posts at headquarters and, more importantly, to draw a clear line between project and operating expenditure. Accordingly, an attempt should be made to specify them further, i.e., by introducing examples. If such a revision does not lead to more clarity, project-funded posts at headquarters should only be established following consideration and a decision taken by the Governing Council that relates not only to the project as a whole, but also to specific posts. Sharing our concern, the Administration will review and appropriately amend the current guidelines.

Apportionment of programme expenditure to cost-sharing

54. The two largest components of total programme expenditure shown in statement I are "indicative planning figures" (IPF) and "cost-sharing". The apportionment of programme expenditure to cost-sharing affects, in turn, the balances of unexpended cost-sharing and general resources, shown in statement II, as well as of miscellaneous and extrabudgetary income, to which interest income derived from the investment of the balance of general resources and of unexpended cost-sharing resources, respectively, is credited.

55. The administrative instructions of UNDP as laid down in the Programme and Projects Manual stipulate that, in general, the year-end apportionment exercise should be based on the available balance of cost-sharing resources and the annual instalment of the project budget. The circumstances that would warrant exceptions are not specified. The Board had previously observed numerous exceptions to the

stated policy and had, therefore, requested that deviations be adequately documented and justified. Furthermore, we suggested, that a revision of the stated policy to include multi-year project budget apportionment, instead of referring to the annual instalment, should be considered. Upon reviewing the subject again, we found matters basically unchanged.

56. The Administration explained that new procedures had been introduced on a trial basis and that they would subsequently be reviewed. The proposal to apply the proportion of cost-sharing financing in the multi-year project budget had not been implemented, since it was felt that such a practice could be difficult in view of changes that occur in projects over their lifetime and the fact that cost-sharing apportionment is dependent on available income. All apportionment figures are verified by the Bureau Finance Officers and deviations are justified and documented.

57. The new procedure might prove helpful, since it will require field offices to provide an explanation every time the apportionment requested deviates from the stated policy. However, the trial period might need to be extended since, according to our observation, the new forms have not been widely used in the 1989 apportionment exercise.

Audit of programme expenditure

Programme expenditure incurred by United Nations executing agencies

58. As explained in our previous reports, we have to rely on the work of other external auditors to gather adequate audit evidence regarding programme expenditure and programme support costs reported by UNDP. The fact that audited statements submitted by United Nations executing agencies were not received before the closing of the UNDP accounts, nor before the issuance of our opinion, led us to qualifying our opinion on the 1988 accounts.

59. For the year-end 1989, again, we did not receive sufficient audited statements of such executing agencies to allow us to express an unqualified opinion on the matter.

Government-executed programme expenditure

60. At its thirty-fifth session, in June 1988, the Governing Council approved the revised accounting, auditing and reporting procedures for Government-executed projects recommended by the Administrator. In terms of audit requirements, the purpose was to implement a new procedure allowing for Government-executed projects to be properly audited at year-end, which was not the case in prior years. Efforts were put into the receiving of audit reports on Government-executed projects. However, at the time of the audit, only 161 projects were audited, which relates to an expenditure of $US 22.8 million, compared to a total of $US 100.1 million. The process of receiving and reconciling such reports was not finalized at the end of our audit. Although we recognized major improvements compared to prior years, the coverage of approximately 23 per cent of expenditure still presents a limitation for the expression of an unqualified opinion.

Accounting for government-executed programme expenditure

61. Government-executed programme expenditure reported in statement I was based on the status of funds and project delivery reports certified and submitted by the Governments concerned. Prior to and including 1988, all direct payments made by UNDP on behalf of Governments (expenditures directly executed by UNDP headquarters and field offices or co-operating agencies) were recorded as a receivable on statement II if the delivery reports were not received, although those amounts might have been already disbursed. The reporting of project delivery by Governments was rather low before the closing of the UNDP books in 1988. As a result, the balance of "Operating funds provided to Governments" included advances to Governments in relation to 1988 programme expenditure and advances made in 1988 and prior years that might have been spent but could not be cleared because the relevant project delivery document had not been received. Therefore, we were not in a position to quantify precisely the overstatement of the receivable in the 1988 financial statements.

62. In 1989, UNDP changed its procedure used to record such government-executed programme expenditure by revising its accounting instructions, as follows:

(a) Payments by UNDP field offices not being advances to the Government will be recorded as expenditures;

(b) Payments by UNDP headquarters will be recorded as expenditures;

(c) Co-operating agency payments will be recorded as expenditure from the agency reports;

(d) Project delivery reports will be generated directly by headquarters for confirmation purposes.

This is expected to result in a more up-to-date recording of expenditures on government-executed projects.

63. For the year-end 1988, this change was retroactively applied and resulted in a correction of expenditure of $US 5,249,677. In 1989, the expenditures were finally reconciled with a further adjustment of $US 4,871,804 to programme expenditure (see note 10 (a) to the financial statements).

64. Substantial progress was made in 1989 on the return of the Governments' disbursement reports, but further improvement is still needed in the timely reporting by Governments to assess finally the outstanding balance of advances to Governments. We also refer to paragraph 60.

Accounting for cash-counterpart contributions

65. Executing agencies were requested to submit information indicating, project-by-project, local currency expenditure charged to Government cash-counterpart contributions. The information received was reconciled to the 1988 financial statements. We have reviewed the reconciliation and are satisfied with the supporting documentation. Therefore, the qualification on the 1988 financial statements relating to the subject matter is withdrawn.

Assets

Investments

66. Our review of exchange rates used to convert foreign currency investments to United States dollars at year-end revealed that the rates used, although being the official United Nations rates, differ somewhat from rates used by financial institutions. In accordance with generally accepted accounting principles, the proper year-end exchange rates as of the last trading day in such currencies should be adopted. The non-compliance with generally accepted accounting principles results in foreign exchange gains of $US 19.2 million to be recognized in 1990, although relating to 1989. UNDP did disclose the difference in valuation of non-United States dollar investment holdings resulting from differences between the United Nations operational rates of exchange and actual market rates in effect on 31 December 1989 (note 1 (c) to the financial statements).

67. We recognized during the review of the accrued interest calculation that the listing used for the calculations was not finally reconciled, which resulted in the fact that, in some cases, the amount of the investment, as well as the interest rate, was wrongly entered. This occurred because the listing of investments was corrected after year-end, after certain incorrect entries that had been made were revealed. However, the accrued interest listing was not rerun based on the corrected data. It should be clearly established that all electronic data-processing listings used are based on the same source data and that, in case of changes to the master file, all listings have to be corrected and subsequently reconciled to the first version, with differences documented and approved.

68. The Administration agreed with the audit observation. Measures would be taken to ensure that the same source data were used in producing various statements, and changes to the original version would be documented as suggested.

69. We reviewed bank confirmations circularized as of year-end. It was revealed that certain differences between the confirmations received and the accounting records had not been followed up in all cases, nor had the follow-up that had been taken been properly documented. In order to have proper control over custody of assets, it should be a clearly established rule that the existence of investments must be verified by confirmations with the related custodian and that there be follow-up on differences resulting from such confirmations.

70. The Administration replied that procedures had been established to reconcile all investment records against individual confirmations received from the investment banks. In those instances, the error had not been detected. Such errors were infrequent. However, the confirmation was sent to the correct bank and follow-up was established with the bank to obtain corrected year-end confirmation.

71. Accrued interest on bonds is calculated manually although a computer system for interest calculation is available. However, the electronic data-processing system does not support the method of calculating interest on these bonds. An examination should be carried out as to whether the system can be adjusted to avoid cumbersome manual work for the calculation.

72. UNDP agreed with the audit comment. Measures would be taken to ensure that this procedure was included in future computer system enhancements.

Accounts receivable: Operating funds with other executing agencies

73. In one agency file, it was noted that no correspondence from that agency was kept, and that no attempt had been made to reconcile amounts per the operating fund statement to that agency's status of funds report. While in this case the amounts involved were relatively immaterial, it is an important and necessary control function that each agency's figures be reconciled to the UNDP operating fund statement. We also noted that the reconciliation between the operating fund statement and the agency's status of funds had been performed at the end of November, and in some cases, at the end of October. In the case of one agency, the reconciliation had been performed even earlier. It is essential that these reconciliations be performed promptly, and that the various agencies be requested to respond in a timely manner. Certain differences occur between amounts reported by UNDP and by the other agencies. These differences are due mainly to timing differences, whereby one records information well before the other (by a period of one or more months). Later, reconciliations between the figures per UNDP and figures per each agency are performed.

74. The Administration indicated that there is an established procedure for reconciliation of operating fund statements to be carried out on a quarterly or monthly basis, as appropriate. The one agency referred to became an executing agency in February 1988, had little activity in that year, and submitted its first report in 1990.

Operating funds provided to Governments

75. During our audit, we noted that the balances of certain projects where funds were advanced to Governments during 1988 had not changed during the year ended 31 December 1989. The most likely cause of this is given as being that the Governments involved had received the funds and spent them on the relevant project, but had not prepared the necessary paperwork or submitted it to UNDP. We believe that this problem should be addressed earlier, so that the financial statements of UNDP will more accurately show the expenditure on projects. Any accounts showing no movement should be examined more closely, an explanation should be sought, and, if necessary, relevant Governments should be contacted and asked to provide the necessary information or documentation. This will result in accounting on a more timely basis and in providing more accurate information in the financial statements.

76. As to the Administration, investigations of all outstanding balances had been made as part of UNDP efforts to clear all project operating funds as of 31 December 1988. Some difficulties had, however, been revealed in getting the reports from the Governments concerned. Resident representatives had, therefore, been requested to follow up those cases in order to ensure that such reports were received.

Other accounts receivable and suspense accounts

77. It was revealed within this accounts section that various balances remained unchanged since the previous year. Proper documentation and follow-up on such amounts was not performed timely. These amounts, although not substantial individually, accumulate in total to a considerable sum. More efforts should be made to clear such accounts or write off uncleared differences. Accounts concerned are mainly:

(a) Travel Service Section accounts;

(b) Field Accounts Unit suspense accounts - field offices;

(c) Payroll advances - education grants and salaries;

(d) Inter-field office payments made by one field office on behalf of another.

78. The Administration confirmed that existing procedures provided for the regular analysis, reconciliation and follow-up of all outstanding balances. The clearance of many balances required detailed research in field offices and entities outside the organization, and other balances related to rental advances, which in some countries, have to be paid years in advance.

Liabilities

Travel accounts

79. A review of the unprocessed travel costs of 1987 and prior years showed an amount of $US 1.7 million for unprocessed travel costs. This amount is mostly due to over-obligations, since the estimator never knows the exact amount of all invoices to be processed after or during a staff member's travel. A time-lapse between the receipt of an invoice and the actual travel might extend to one-and-one-half years because the travel account is not received promptly. We noted that, during the first three months of 1990, only an amount of $US 78,000 was used against the total balance of $US 1.7 million. It seems that this account represents a kind of cushion and should be brought to a lower level by reversing all amounts not used.

80. The Administration is of the opinion that not the whole balance was due to over-obligation. However, procedures would be reviewed to clear the account.

Clearing accounts

81. The above-mentioned accounts show various outstanding items, including entries from 1985 and prior years, that have not been cleared. Efforts should be made to identify the transactions or reverse uncleared items.

82. As to the Administration, timely follow-ups with payees, where identifiable, were made by means of communications with Governments and missions following receipt of funds, and on a continuing basis thereafter. A list of unidentified payments was also sent to field offices on a quarterly basis for local follow-up with respective Governments as to the purpose of payments. When the payee was not known, UNDP's banks were requested to initiate investigation through the banking system. Effective in 1990, and for subsequent years, unidentified receipts held in suspense for three years or longer would be transferred to the miscellaneous income accounts.

Overpayments made by Governments

83. The account shows unidentified payments as well as overpayments from Governments. An amount of $US 2 million relates to 1988 and prior years (some even eight or more years ago). The Governments did not specify where these funds were

to be applied. We feel that efforts should also be made to identify and apply those payments to outstanding obligations, and we recommend in future an ongoing review of such payments with a proper and timely follow-up with the Governments concerned. Those items which cannot be identified should be cleared by reversing them to income.

84. The Administration will identify uncleared balances as well as overpayments received by means of communications, both written or oral, with Governments and missions. In addition, a list of unidentified payments or overpayments is sent to field offices on a quarterly basis for local follow-up with the respective Governments. Effective in 1990, and for subsequent years, unidentified payments and/or overpayments received from Governments for which no response has been received from the Government involved, and which have been held in suspense for three years or longer, will be transferred to the miscellaneous income account.

Unliquidated obligations

85. UNDP Financial Regulations and Rules, as well as the guidelines for executing agencies, specify the applicable accounting policy by type of expenditure (see footnote 1 (b) to the financial statements). These accounting principles for recording unliquidated obligations depart from generally accepted accounting principles in the case of purchases of equipment, where the issuance of an order is already treated as expenditure, while delivery has not yet taken place. This is also the case for sub-contracts in the area of travel on official business, where an unliquidated obligation is posted on demand of the originating office, even if the travel is not finalized.

86. In order to verify proper handling of such obligations, we reviewed the unliquidated obligations for the year-end 1989, as well as the savings on the unliquidated obligations for 1988 for the Office for Project Services. Our overall analysis showed savings against 1988 unliquidated obligations of approximately 34 per cent. We examined the reasons for such savings and discussed the issue with the appropriate officials of the Office.

87. In general, the Administration agreed with the points made by the Board. However, it considered that the figure of 34 per cent savings against prior years' obligations, which had been delivered from a computer-assisted exercise at the year-end to lapse all outstanding 1988 obligations, did not take the following factors into account: In accordance with UNDP accounting procedures, the balances of 1988 obligations were reviewed individually and, where valid, re-established. In addition, since some 1989 inter-office vouchers were only processed in early 1990, before the closure of the 1989 accounts, but subsequent to the above exercise, those expenditures reported therein which related to 1988 were charged directly to the 1989 accounts.

88. It was also noted that savings arose because travel authorizations were still recorded, although the travel had subsequently been cancelled. The Administration agreed with the observation and will ensure that the originating offices in the Office for Project Services cancel the travel authorizations in a timely manner.

89. Obligations in respect of equipment purchases are generally liquidated on receipt of the related equipment and payment voucher. However, in certain instances, the field offices do not indicate the appropriate obligation number on the payment voucher, so that, instead of a reversal of the obligation taking place

when payment is posted, the expenditure is recorded twice. This, however, is corrected at year-end when the unused obligations are reversed. The reversal is then shown as a saving, although rather than being a saving, it is really a correction of expenses recorded twice. Further, in 1989, owing to time constraints, payments close to year-end were posted against the obligations rather than against the project. Therefore, at close of business, the obligation is liquidated and shows savings, although they are not real savings. We recommended the establishment of guidelines that would secure processing of payments only if the field office is matching the payment authorization with the related unliquidated obligation. Efforts should be made to get the field office staff involved in understanding the importance of such handling. In addition, at year-end, payments should only be made against the obligation.

90. The Administration recognized the problems caused by field offices not reporting the appropriate obligation number on the inter-office vouchers. In this regard, it had taken steps to minimize the problem by ensuring all instructions to the field office contain references of the obligation number to be included in the voucher. In addition, the staff in the Office for Project Services Division for Finance and Information Resources has been instructed accordingly and increased their monitoring of such disbursements when processing inter-office vouchers. It is also noted that the Automated Field Office Accounting System provides for a module to validate and directly upload such transactions into the General Ledger Financial Reporting System, and that additional instructions will be issued by the Division of Finance to the field offices regarding the liquidation of obligations.

91. In certain instances, blank authorizations were issued (the unliquidated obligation is recorded although not detailed by expenditure). These mainly resulted in savings, since the authorization was higher than the expenditure that was actually incurred. We strongly recommended that such unliquidated obligations should only be recorded if detailed and proven by expenditure details. The management of the Office for Project Services, however, indicated that appropriate action had already been taken.

92. The Administration concurred with the Board's observation that obligations should be recorded only when supported by details of foreseen expenditures. Following the Board's observations, and in line with the policy of increased decentralization, the Administration has issued stricter guidelines with the purpose of minimizing the problems and ensuring compliance with UNDP Financial Rules.

93. It was revealed that foreign currency obligations are posted at the exchange rate of the period entered into. In order to record correctly changes in foreign currency rates, such obligations should be revalued at the year-end rate to properly match foreign exchange gains or losses with the related period.

94. The Administration indicated that, although financial rule 114.3 (b) does not require an amendment to an obligation because of fluctuations in exchange rates, the Office for Project Services was in the process of implementing a new procurement system that would allow the recording of obligations, both in local currency and in the United States dollar equivalent, and that would also automatically adjust the outstanding obligations to reflect the latest United Nations operational rates of exchange.

95. The practices of recording unliquidated obligations at other agencies were not reviewed by us.

Disclosure in the notes to the financial statements

96. According to note 8 to the financial statements, there is a liability to be met by UNDP of approximately $US 1,568,676. However, in statement II, only $US 342,163 is shown as liability. Under generally accepted accounting principles, the whole amount has to be accrued if the probability of liability exists. We, therefore, recommended that, based on generally accepted accounting principles, additional accrual be effected for the difference of $US 1,226,513.

97. The Administration considered that, since most of the estimated future benefit payments were for widows and that they ceased when the widows died or remarried, it was more appropriate to report this as a contingent liability. We, however, feel that, if a reasonable probability exists, a liability of the whole amount should be shown in statement II. The estimated liability was calculated in accordance with appendix D of the United Nations Staff Rules. It is based on actuarial tables.

98. We also reviewed the notes to the financial statements in terms of compliance with internationally accepted accounting principles. Generally, the notes provide sufficient information as to such requirements. The disclosure of the contingent liability resulting from termination benefits that UNDP will have to pay to its staff members in future years was made in the 1989 statements in note 7, as recommended in our 1988 report.

Presentation of financial statements

99. Given the nature and the amount of savings in prior years' unliquidated obligations, they should be disclosed in the notes to the financial statements, since currently, the practice is to net those savings against the current year's expenditure.

100. Note 1 to the financial statements indicates that income is accounted for on a cash basis. UNDP shows a letter of credit in the amount of $US 2.2 million in statement II. The income from this was not accounted for on a cash basis. Although the total amount is not considered material, thought should be given to disclosing such differences from the cash principle in the notes to the financial statements.

101. The Administration explained that the letter of credit was irrevocable and as such is considered as equivalent to cash, thereby complying with the principle of accounting for income on a cash basis. The Administration did subsequently disclose subject matter in note 3 to the financial statements.

United Nations Capital Development Fund

102. As in the case of our review of UNDP accounts receivable and suspense accounts (see para. 77), we found considerable uncleared amounts when auditing the accounts receivable and deferred charges of the United Nations Capital Development Fund. The amounts originated in 1988 and prior years. Intensified efforts should be made to clear the accounts in question or to write off amounts that cannot be cleared. The Administration replied that intensive efforts were commenced in 1989 to clear the balances, but could not be completed because this required detailed research with field offices. Completion was, however, expected in 1990.

Part II: Management issues

Budget

Trends in the use of UNDP resources

103. Our audit included a review of changes in the use of UNDP resources (see table below). We referred to figures prepared by the Budget Section for the last 10 years, which were not audited. However, the amounts disclosed were reconciled to statement I. The figures show a clearly lower increase in programme delivery in 1989 than in 1988 (8.6 per cent as against 18.7 per cent). Agency support costs increased by 2.4 per cent as against 23.2 per cent in the prior year. The summarized administrative and programme support costs increased nearly at the same rate as in 1988 (13.4 per cent as against 13.2 per cent in 1988). As a result, the ratio of operating costs to total expenditure is 15.2 per cent and remained at almost the same level as in 1988 (14.6 per cent). Since future trends in programme delivery and the impact on administrative ratios were discussed at length at the Governing Council in conjunction with the presentation of the 1990-1991 biennial budget, we intend to continue observing these trends in future years.

Budgetary control

104. Reviewing budgetary discipline in 1989, improvements have been noted in parts, but further efforts need to be made in others.

105. As in 1988, five headquarters units exceeded their allotments in 1989. These overruns amounted to 10.3 per cent of total budget funds allotted to them as against 8.1 per cent in 1988. The Administration stated that a thorough review of the budgetary performance in these cases had been conducted to avoid a repetition in future years.

106. In the case of field offices, results regarding expenditures related to field activities controlled by headquarters differ from those against field office allotments. The former account for 44 per cent and the latter for 56 per cent of total field office related expenditure. Overruns of expenditures over field office allotments were found in five field offices as against 35 in 1988. This constitutes a considerable improvement in this respect. The Administration intends to review these five cases in order to identify the reasons for over-expenditure and take corrective measures accordingly.

107. However, expenditures exceeded headquarters-controlled allotments in 68 field offices, i.e., in more than 50 per cent of all field offices. The overruns amounted to 15.8 per cent of the allotments in the field offices concerned. The Administration explained that this over-expenditure pertained essentially to salaries and common staff costs items and that the emphasis in this area was on authorized post management rather than on "dollar management". At the same time, the records showed that these items had always been managed well within the authorized appropriations for staff costs. The allotment figures for these expenditure lines were system generated and, therefore, the over-expenditure was not related to budgetary control and discipline. The Administration would, however, examine ways of improving the system at a detailed level.

Use of UNDP resources - 1980-1989 (as submitted by UNDP Budget Section)

(Millions of United States dollars - net figures)

Line item	1980		1981		1982		1983		1984		1985		1986		1987		1988		1989	
	Dol- lars	Per- cent- age	Dol- lars	Per- cent- age	Dol- lars	Per- cent- tage	Dol- tage	Per- cent- tage	Dol- lars	Per- cent- tage	Dol- lars	Per- cent- age	Dol- lars	Per- cent- age	Dol- lars	Per- cent- age	Dol- lars	Per- cent- age	Dol- lars	Per- cent- age
1. Project costs a/	678.0	78.5	731.8	78.1	661.8	77.2	559.1	74.8	528.7	74.3	574.2	74.5	689.3	76.3	700.3	75.7	831.7	75.9	903.4	75.9
2. Agency support costs b/	92.7	10.7	99.4	10.6	91.4	10.7	77.6	10.4	73.6	10.3	75.9	9.9	85.7	9.5	83.9	9.1	103.3	9.4	105.9	8.9
3. UNDP Administrative and Programme support costs																				
(a) UNDP core budget c/	90.3	10.5	103.2	11.0	100.8	11.8	107.2	14.4	106.2	14.9	116.8	15.2	123.3	13.6	135.5	14.6	151.2	13.8	169.6	14.2
(b) UNDP programme support d/	3.1	0.4	3.1	0.3	3.2	0.4	3.2	0.4	3.5	0.5	3.4	0.4	5.0	0.6	6.0	0.6	9.0	0.8	12.1	1.0
Grand total	864.1	100.0	937.5	100.0	857.2	100.0	747.1	100.0	712.0	100.0	770.3	100.0	903.3	100.0	925.7	100.0	1 095.2	100.0	1 191.0	100.0

a/ Includes adjustments to prior years' programme expenditure, IPF, IPF-add-on fund, Special Programme Resources, Special Industrial Services, Special Measures Fund for the Least Developed Countries, cost-sharing, cash counterpart.

b/ Includes Office for Project Services, other executing agencies, UNDP-sectoral support costs, others, adjustments to prior year's programme support costs, expert hiatus financing, extended sick leave and compensation payments.

c/ Includes extrabudgetary expenditure related to cost-sharing, UNDP-UNSO/UNEP joint venture, Consultative Group on International Agricultural Research, Information Referral System, Strengthening of Africa.

d/ Includes Inter-agency Procurement Services Unit, United Nations volunteers programme, Government execution.

108. The Board expects that budgetary control will be facilitated and budgetary discipline enhanced after the allotment control module of the Automated Field Office Accounting System, which is scheduled for 1991, becomes operational. The Administration should endeavour to make the new system viable by that time and to provide for the appropriate training of the users to ensure that the benefits anticipated can be realized.

Two-year project budgeting

109. Beginning on 1 July 1987, the Administration introduced procedures relating to the concept of a two-year project budget cycle for a three-year experimental period. The Board of Auditors was requested by the Governing Council in its decision 89/61 particularly to review these newly implemented procedures.

110. We therefore analysed the reports of 11 executing agencies and 19 field offices, which had answered a questionnaire sent by the Administration to 18 agencies and 20 field offices, in order to evaluate the results of the experiment. Our review revealed that six agencies, or about 55 per cent of those that had replied, stated some benefit in using two-year project budgeting, but only four agencies, or 36 per cent, assessed the effects of this concept as positive without qualification. Of the 19 field offices that responded 10, or almost 53 per cent, did not or could not use two-year project budgeting. Another four, or 21 per cent, stated only little use, and none of the nine, or 47 per cent, of the field offices that used this method at least to some extent indicated unqualified approval of the system.

111. Considering the fact that UNDP has 114 field offices and deals with 30 executing agencies of the United Nations system, leaving aside all the Governments and non-governmental organizations that act as executing agencies, we are of the opinion that the replies of 11 agencies and 19 field offices are not sufficient to provide the Administration with a reliable overview of the benefits and disadvantages involved in two-year project budgeting procedures. Therefore, the study undertaken cannot be regarded as a solid basis for a decision on the final implementation of the new concept. Two-year project budgeting should be practised by a more representative proportion of field offices and executing agencies and more positive results should be obtained before such a decision can be considered. It would be particularly important to encourage agencies to apply the concept. The experience gained this way should be used to enhance necessary improvements for more widespread acceptance. Apart from that, intensive training of all field office and agency staff involved in budgeting procedures is considered an indispensable prerequisite to make two-year project budgeting workable.

112. The Administration acknowledged that the conclusions drawn by the Board were consistent with their own analysis of the available data. Furthermore, it agreed that an extension of the experimental period was needed before a more definite conclusion could be reached as to the usefulness of the two-year project budgeting alternative. It felt that an extension for two more years would allow for a wider use by agencies as well as field offices. The necessary instructions to this effect would be issued and arrangements would be made with the Training Section to include this subject in their programmes.

113. The Administration is obviously aware of the problem and agrees with the Board that further experience is necessary and that appropriate training of staff will be indispensable for the success of the experiment. We will keep the matter under review.

Costs for temporary assistance

114. Costs for temporary personnel replacing personnel on established but vacant posts are currently charged as costs for established posts instead of temporary assistance. The Board cannot agree with this practice since, in our opinion, it is not a true and fair representation of costs.

115. The Administration pointed out that temporary assistance was made available to meet the needs envisaged for extended sick leave, maternity leave and peak work-load periods. It was stated to be, in principle, a budgetary provision used to assist the units in replacing, on a short-term basis, staff members who had not vacated their posts. The Administration believes that the expenditure pattern would be distorted, especially in regard to distinguishing between staff costs for core/permanent and temporary functions, if the current practice were discontinued.

116. In our opinion, however, there is no material difference between temporary personnel replacing staff members on non-vacant posts as against vacant posts, since in both cases the assignment is temporary. Such temporary assistance costs should be represented as such in the budget and in the financial statements. By charging costs for temporary assistance to the budget line for established posts, these costs are not revealed to the extent that they are actually incurred. The Administration is therefore in a position to allocate more resources to temporary assistance than is allowed for in the approved budget.

Cash and investment management

117. The Board reviewed the cash and investment management of the Administration in a comprehensive manner. The UNDP guidelines on this subject were in the process of being redrafted at the time. With respect to the revision of the guidelines, the Board made several suggestions. In general, the Administration concurred with the recommendations, which related to the following subjects:

(a) The UNDP investments and currency management guidelines do not provide for means such as matching the availability and utilization of different currencies (netting), leading (disposing) or lagging (withholding) of currencies. By using these means exchange risks could be minimized. Accordingly it was proposed that these procedures be written into the guidelines as a requirement. The Administration agreed and incorporated the netting principle into its draft of new guidelines. It explicitly stated that this was seen as a requirement, but that the principle had already been practised before. At our request, the Administration also confirmed that the investment of convertible currencies was not an independent objective of the utilization of funds;

(b) So far, the guidelines stipulate that a currency should not be sold and repurchased. We recommended that the guidelines contain a mandate for currencies to be sold to the extent that they are not needed. The draft guidelines now authorize the Treasury Section accordingly. In addition, the Administration confirmed that the authorization provided by the new guidelines would be used, indicating that the timing of such sales would be guided by market trend analyses and reviews;

(c) We observed that, since 1979, the "Operational reserve" is held with 50 per cent United States dollars and 50 per cent non-United States dollars.

However, the United States dollar accounts for only approximately 45 per cent of expenditures, currencies of developing countries, for approximately 39 per cent, and those of developed countries other than the United States dollar, for approximately 16 per cent. This disbursement profile has remained the same for the past five years. The ratio between United States-dollar and non-United States dollar holdings should be adjusted so as to reflect the present disbursement profile of UNDP as far as United States dollars and the currencies of developed countries are concerned. Thus, the number of exchange transactions and the exchange risk involved could be reduced. The Administration stated that, in the revised cash management guidelines, provision had been made for a review of the composition of the operational reserve in terms of currencies to be included. The recommendation of the Board had been noted and would be discussed with the Investment Committee in due course;

(d) In 1987 and 1988, UNDP obtained bids in 70 to 80 per cent of all currency transactions. That percentage increased to almost 90 per cent during the period from January to September 1989. In our view, bidding is a fundamental requirement for exchange transactions and, therefore, a waiver of bidding should be limited to exceptional cases. The guidelines should clearly specify the circumstances under which bidding may be foregone in order to restrict the margin for discretion. The Administration agreed with this recommendation and incorporated it into the draft guidelines;

(e) UNDP currently deals with 70 banks for investment accounts and 68 banks for foreign exchange transactions. Therefore, it was recommended that the number of banks be reduced in order to provide a more economical and more competitive environment for all transactions. UNDP intends to decrease the number of banks used for investment accounts;

(f) The current investment and currency management guidelines require, inter alia, that investments placed with individual banks be restricted to a limit of $US 25 million (or equivalent currency). However, a significant increase in the UNDP budget has taken place since the guidelines were issued in 1985. We therefore recommended raising the ceiling accordingly in order to concentrate and rationalize the financial activities of UNDP and improve the environment for its transactions. The Administration assured us that the final version of the new guidelines would incorporate a significant increase in the authorized level of funds to be placed with creditworthy banks;

(g) According to the current guidelines, short-term maturities must be sufficient to cover a minimum of three months' operational requirements. Since major donor countries have stabilized the terms for paying their contributions and the disbursement profile has remained about the same in the past five years, UNDP is able to calculate revenue and expenses very accurately. With respect to this development and the excess of regularly paid contributions over disbursements in the same local currency, the guidelines curtail management flexibility more than is considered necessary. We therefore recommended that the guidelines be revised so as to make it the responsibility of the Treasury to judge the appropriateness of the terms of maturity. UNDP agreed to this proposal, and the draft guidelines allow for more flexibility, as suggested;

(h) An overview of the month-end availability and utilization of currencies for the period from January to October 1989 revealed call account balances (United States dollars and United States-dollar equivalents) from $US 70.2 million to

$US 152.2 million, averaging at $US 107.1 million. The anticipated expenditure for each month is $US 100 million. For five months, the call account balances exceeded the monthly expenditures. In addition, UNDP keeps time deposits amounting to more than $US 1 billion. We therefore recommended shifting the excess funds to time deposits. Should short-term interest rates come close to overnight rates, it might prove even more efficient to keep excess amounts of funds in longer-term deposits. The new guidelines should enable management to prevent an undesirable accumulation of funds on call accounts. The Administration agreed with the Board's recommendation that the level of balances held in interest-bearing call accounts be reduced. It was, however, noted that such accounts were often used to hold funds pending sale or investment and, as such, might occasionally reach higher levels. We expect that a considerable reduction of the level of balances in call accounts will materialize.

Liquidity position of UNDP

118. Our audit included a review of the liquidity position of UNDP as of 31 December 1989. The investment portfolio of UNDP is aged as follows:

	Thousands of United States dollars	Percentage
Maturity less than half a year	924 187	81
Maturity less than one year	101 174	9
Maturity more than one year	113 750	10
	1 139 111	100

The total investments cover disbursements of approximately eight to nine months, not taking into consideration income received during that period. In order to ensure consistent interest income and avoid unplannable variances in interest ratios, the maturity of investments should be significantly increased.

119. The Administration agreed to a shift to longer-term maturities to the extent that it was consistent with the cash requirements of the organization and to the benefit of UNDP. The total of investments cited included funds held for reserves and subsidiary programmes totalling $US 499.1 million. Consequently, the balance held for general resources of $US 640.0 million would cover approximately five months of disbursements, not taking into consideration income received during that period. Although it was reasonable to take into account the ongoing nature of contribution income, the timing of such contributions might be subject to considerable variation.

Trust funds and sub-trust funds

General developments

120. UNDP currently manages 62 trust funds. Given the fact that 19 of these were established by the Administrator in 1989 (see DP/1990/68 of 13 March 1990), a considerable increase is to be recorded. Apart from the trust funds, UNDP had to

manage a total of 51 sub-trust funds. This was an increase of five funds, since nine new sub-trust funds were established during the year 1989 and four existing funds were terminated as against the year 1988.

121. In this respect, it should be noted that each additionally established trust fund or sub-trust fund implies an increase in the administrative work-load. Given the current number of 113 trust funds and sub-trust funds, it can easily be seen that the overall impact might be considerable, particularly when taking into consideration that almost one third of the total number of trust funds, as well as nearly one fifth of the number of sub-trust funds, were established during the year 1989 alone, so that a further sharp increase in the total number may be expected for future years.

122. The Administration explained that the trust fund modality was authorized by the Governing Council to enable donors to fund specific activities or projects in co-operation with recipient Governments. The costs for the administrative work-load involved were offset by increasing the support cost rate. The Administration indicated that all trust funds are established at the request of Governments and that UNDP would have difficulty in rejecting the additional resources.

123. The Board recognizes that there might be some difficulty on the part of UNDP to turn down funds that are offered to the organization as described. It should, however, be seen that the increase in the number of funds will have an adverse effect as far as the efficiency of management is concerned. It is obvious that the same amount of resources could be managed much more efficiently if it were not split up into a large number of mostly small, but separately established, administered and phased-out funds. This assessment is not affected by the fact that, according to the Administration's comments, the administrative costs involved are recovered through an increase in the support cost rate. On the contrary, this illustrates that the total share of expenditure allocated to cover operating costs, as against project costs, is rising.

Cash and investment management of trust funds

124. An analysis of financial statements VI to XXVI for trust funds revealed that there are several trust funds with only small amounts of cash and of investments (ranging between nil and $US 5 million). All these funds are managed separately.

125. The Board recommended co-ordinating transactions on a day-by-day basis in order to reach a better scale of efficiency. Furthermore, the revised UNDP cash and investment management guidelines should also be applied to the investment of funds.

126. The Administration pointed out that, given the limited number of investment transactions involved in managing these funds, it was felt that a significant increase in efficiency could not be obtained in this way. Nevertheless, a review of the overall impact of such a co-ordination effort would be undertaken.

127. Even though the effects of the suggested measures, as far as efficiency is concerned, would necessarily be limited, since separate custody of the funds would have to be maintained, we are of the opinion that every effort should be made to streamline the management of trust funds to the extent possible to somewhat reduce the adverse effects of having to deal with a large number of funds, as described in paragraphs 129 to 132 below.

Liquidity of major trust funds

128. Out of the total number of 62 trust funds currently managed by UNDP, we reviewed the 11 largest funds, having an income of $US 119 million and expenditures of $US 95 million in the year 1989. We found that the balances of the largest trust funds revealed a sustained, partly high, liquidity. The ratio of total net assets (balances as at 31 December 1989) to the expenditures of the year 1989 ranged between 1.6 and 4.6 for eight trust funds. Only the United Nations Fund for Science and Technology for Development had a ratio of below 1.0 (0.8); the Pérez-Guerrero Trust Fund had a ratio of as much as 22.07. These judgements are based on the "Unspent allocations" as shown in the corresponding statements. We reserve reviewing the reasons for, and the value of, these payable allocations until later.

Payment of contributions for sub-trust funds

129. As reported previously by the Board, a number of sub-trust funds were in deficit. At the end of 1989, the situation had only slightly improved. The number of sub-trust funds in deficit had decreased from eight to six, the accumulated negative balance amounting to $US 3,566,336, showing a minor reduction of $US 78,778 as against the 31 December 1988 balance. The three trust funds affected by this were the United Nations Capital Development Fund (three sub-trust funds), the United Nations Trust Fund for Sudano-Sahelian Activities (one sub-trust fund), and the United Nations Fund for Science and Technology for Development (two sub-trust funds). The deficits recorded resulted from the fact that some donors were not meeting their commitments. In two cases, the commitments had already been entered into in 1988 or in prior years.

130. UNDP financial regulation 5.2 and financial rule 105.4 stipulate that trust funds shall be accepted only on a fully funded basis and that UNDP shall enter into commitments only when it has received funds sufficient for financing such commitments from the donor. This should also apply to sub-trust funds. Therefore, the Administration should negotiate with the Governments concerned, inducing them to fulfill their commitments and to pay their contributions on a timely basis in the future.

131. The Administration explained that negotiations with non-paying donors had been ongoing. In one case, the problem had been identified in the autumn of 1989, but, after negotiations, assurances were received that this was temporary and that outstanding contributions would be forthcoming. Therefore, the Administrator felt it inappropriate to stop project activities with the inherent cost implications and resultant impact on recipient Governments. In the first quarter of 1990, all outstanding amounts had been paid and some projects had been phased down.

132. We take note of the progress that has been made and suggest that the Administration continue its efforts to resolve similar problems in other cases as well.

Closure of sub-trust funds

133. We observed that there were 17 sub-trust funds without any expenditure in 1989; in 10 cases, there had also been no expenditure in 1988. Moreover, 16 of the above-mentioned sub-trust funds had not received any income in 1989. The sub-trust funds concerned belonged to the following trust funds: United Nations Capital

Development Fund (8), United Nations Trust Fund for Sudano-Sahelian Activities (6), United Nations Fund for Science and Technology for Development (2), United Nations Volunteers programme (1).

134. The Board recommended closing all those sub-trust funds without income or expenditure. Since each sub-trust fund was established to implement just one project, the instructions laid down in the Programme and Projects Manual, stating that all projects are to be financially completed within 12 months after the month in which they are operationally completed, should also be taken into consideration.

135. According to the Administration, the trust funds involved have been advised that the sub-trust funds should be closed and the balance of resources returned to the donors or transferred to other activities. It was found that such negotiations tend to take time, in some cases, as much as two years. In addition, it was pointed out that all sub-trust funds of the United Nations Capital Development Fund were joint financing arrangements between the main Fund and the sub-trust fund. As such, it was not considered prudent to close the sub-trust fund financed portion of the project until the general resource portion was operationally complete.

136. We note that action is being taken and expect that the Administration will continue its efforts to close all 17 sub-trust funds mentioned above. In particular, cases in which the respective donors have not yet covered a deficit incurred in project implementation will need to be followed up.

Personal responsibility and financial liability of UNDP officials

UNDP administrative instructions issued in implementation of financial rule 103.2

137. Pursuant to paragraph 24 of General Assembly resolution 44/183 of 19 December 1989, the Board reviewed the administrative instructions issued in implementation of UNDP financial rule 103.2 as far as its adequacy and efficacy are concerned.

138. Financial rule 103.2 corresponds to United Nations financial rule 114.1 and states that all UNDP officials are personally responsible for the regularity of actions taken in the course of their official duties and that they may be held financially liable for the consequences of irregular actions. This principle of personal responsibility is reiterated in conjunction with the write-off of losses of cash, accounts receivable and notes receivable that are deemed to be irrecoverable (financial regulation 14.4, rule 114.15). It is stipulated that a full investigation has to take place, which shall in each case fix the responsibility, if any, attaching to any official of UNDP for the loss. Such official may be required to reimburse the loss, either partially or in full.

139. Pursuant to the above-mentioned financial rules, administrative instructions have been included in the Finance Manual and in the Personnel Manual, as well as in a circular of 3 October 1988 (UNDP/ADM/87/77/Rev.3). In the Finance Manual (sect. 302, sub-sect. 3.0), as well as in the circular, which deals with the responsibilities of certifying officers, financial rule 103.2 is accurately repeated and thus reiterated.

140. In sections 20104 and 30103 of the Personnel Manual for locally and internationally recruited staff, respectively, it is laid down that:

> "A staff member may be required to reimburse UNDP either partially or in full for any financial loss suffered by UNDP as a result of his negligence or violation of any regulation, rule or administrative instruction."

141. Other sections of the Personnel Manual deal with the types of action that may be taken in the event that a staff member does not conform to the standards expected (e.g. disciplinary action), but any further, more detailed instructions to keep staff members aware of their responsibilities and give them a clearer picture, for instance, of what might be considered a case of negligence, have not been issued so far.

142. The Administration acknowledged that it would be useful to remind staff of their personal responsibility and accountability and emphasized that this issue was highlighted in various training courses given by the Divisions of Finance and Personnel, in particular those provided to certifying officers. In addition, the Administration would issue a circular in this regard. However, it was believed that more detailed instructions could not be provided since it was not possible to define, or give examples of, negligence covering all cases.

143. The Board is of the opinion that it is important to address not only certifying officers, but all staff members, and to illustrate the practical demands and repercussions of financial rule 103.2 in a clearer manner. Simply to repeat this provision in another circular is not deemed sufficient. In this respect, it has to be pointed out that it would certainly be neither necessary nor feasible to cover all conceivable cases of negligence or personal liability in general by giving examples, but that it should be outlined more plainly what circumstances would constitute a case of personal liability.

Personal liability in cases of write-off

144. In order to assess the adequacy and efficacy of the provisions enacted by the Administration we reviewed the cases of write-offs (cash and receivables) for the last two years. We found that in none of the 27 cases recorded in 1988 and 1989 was a UNDP official held personally responsible. Moreover, the documentation supporting the requests for the authorization to write-off did not even indicate in any of the cases reviewed that personal responsibility had been considered during the investigation, as stipulated by financial rule 114.15 (b), although it was intimated in many cases that the losses might be the result of negligence.

145. We are of the opinion that the matter of personal responsibility of staff members needs to be more closely examined in the future to encourage their compliance with rules and instructions as well as diligence in the fulfilment of their duties. In this respect, it would seem helpful if instructions, as mentioned above, could be issued to keep staff members aware of the provisions of the Financial Rules.

146. The Administration maintained that each item written off by UNDP was carefully reviewed for a determination of personal responsibility. In future, a specific notation would be included in the files to document that this question had been investigated.

147. We take note of the Administration's statement that personal accountability had been reviewed in each case of write-off. Since this cannot be verified for the cases in the past, we would appreciate appropriate documentation in the future that would also reveal the reasons for refraining from claiming for compensation.

Action in cases of fraud

148. Apart from the write-offs, we reviewed the cases of fraud or presumptive fraud that were reported between 1984 and 1989. A total of 83 cases were recorded and the amount of money involved totalled almost $US 1.1 million. Since recovery action is still pending in several (16) cases (among them one case involving $US 368,000), the loss to UNDP can only be estimated. It may be anywhere between $US 40,000 and almost $US 500,000. In 56 cases, there were either no financial implications, or the funds could be recovered fully by UNDP. Full or partial write-offs took place only in a few (11) cases.

149. As for disciplinary or similar action (such as issuing a written reprimand), it is to be noted that active UNDP staff members were involved in only 68 of the incidents reported. In 46 cases some action was taken, whereas in 22 cases, a decision is still pending. A total of 19 staff members were dismissed (mostly summarily dismissed for serious misconduct), and another 14 employees were separated without dismissal. Criminal proceedings took place in only four cases, three of them concerning staff members.

150. The Board is certainly not in a position to assess the personal responsibility of the staff members involved, as this is exclusively within the discretion of the Administration. However, more consistency in this assessment is deemed desirable, in particular, regarding dismissals as against other forms of separation or other action taken. In our view, consistency in this respect is of special importance to attain some effect of deterrence, since in the vast majority of cases UNDP refrains from legal proceedings of any kind. This renunciation of legal proceedings is certainly a matter of policy, yet the Administration should be fully aware that this policy is likely to have an adverse effect as far as general deterrence is concerned. In our view, it would be important to create an environment that would discourage the perpetration of fraud. It should also be taken into consideration that staff members in the United Nations system are, in this respect, privileged as compared to other citizens.

151. In this regard, it was pointed out by the Administration that the question of whether to pursue legal action in local courts was evaluated on a case-by-case basis and that it was at the discretion of the Secretary-General to determine whether it was in the interest of the Organization to pursue criminal proceedings. In most cases, either recovery was effected, or the amounts in question were considered too small for legal action to be regarded as practical or cost-effective.

152. The Administration's reply does not, in our view, give due consideration to the aspect of general deterrence, which is our major concern. As pointed out, it would be of particular importance to create an environment that is adverse to the perpetration of fraud. One means would be to strive for more consistency in the sanctions imposed. Another aspect of general deterrence would be to take legal action of some kind. In this respect, we are of the opinion that the amount involved in the case under consideration and whether or not it has been recovered, or the cost-effectiveness of the action with regard to the single case in question only, should not be the exclusive criteria of decision. An evaluation on a case-by-case basis only is bound to neglect the overall effects of that decision.

Personnel management

Functional title system

153. UNDP uses more than 1,300 functional titles for its staff in the Professional and L (holders of contracts under the 200 series Staff Rules in the Professional level) categories. This is due to a change in UNDP appointment guidelines, which has led to a new set of titles, thereby inflating their number. Consequently, titles are no longer attached to grades and the variety of titles is likely to impair the clarity and efficiency of personnel management.

154. We suggested reviewing the UNDP title system with the objective of substantially reducing the number of functional titles. This could be achieved by (a) adhering to United Nations Staff Rules as a general principle and (b) restricting the authorization of titles deviating from the United Nations system to cases where no equivalent is available. We also recommended that an effort be made to match titles and grades.

155. The Administration agreed with our observation and informed us that the Division of Personnel was in the process of carrying out a review aimed at the establishment of a uniform system. It explained that the number of titles might have been somewhat inflated owing to duplications resulting from computer tabulations of abbreviations of the same title.

156. We also observed that the number of functional titles for staff in the General Service category has increased considerably in recent years. A comparison between the UNDP administrative instructions and the functional titles actually applied revealed that, in using titles that should be discontinued and unit descriptors that cannot be regarded as essential UNDP does not fully comply with its own rules, thereby unnecessarily inflating the number of titles as compared to United Nations Staff Rules. In particular, the need for using unit descriptors has not been explained sufficiently. In our view, the advantages of a clear structure of the functional title system outweigh any illustrative effects the use of descriptors may have. Therefore, the General Service-level functional titles should be included in a review of the title system.

157. The Administration shared our concerns and stated that it had commenced work on an appropriate functional title structure that would eliminate duplication or non-essential unit descriptors and/or titles.

Job classifications

158. Our review of UNDP job classifications revealed a number of cases where they have either not been updated for several years or not been drawn up at all. In particular, job classifications are missing in the recently established Inter-agency Procurement Services Unit at Copenhagen.

159. The Administration explained that the Division of Personnel is currently not adequately staffed to manage a comprehensive professional job classification system. In the future, it would give due consideration to meeting the requirements of this function.

160. Since job classifications are an important means of keeping personnel management transparent and to provide for adequate staffing, it should be a matter of major concern for management. Accordingly, it is within its responsibility to reallocate resources as needed.

Personnel appointment procedures

161. According to UNDP Personnel Manual regulations, internationally recruited Professional staff members, as well as locally recruited General Service staff members, appointed to serve on established posts, are required to serve a minimum period of four years on fixed-term appointments prior to being eligible for consideration by the relevant appointment and promotion bodies for conversion to probationary appointment, normally of six months' duration, after which the permanent appointment is granted. Whereas 8,788 staff members of both categories were permanently appointed between June 1986 and June 1989, there was no instance recorded in which a probationary appointment was not converted into a permanent appointment.

162. Therefore, there is no evident need for having a probationary appointment in addition to four years of fixed-term contracts. Management should be in a position to assess the performance of staff members without a probationary period that is not likely to reveal new findings. Consequently, we recommended that the Administration either:

(a) Forego an additional probationary period after a fixed-term appointment of specified duration, thereby also aiming at a reduction in the number of fixed-term contracts; or

(b) Apply United Nations staff rules 104.12 (a) and 104.13 (a), granting permanent appointments without prior fixed-term appointments.

163. The Administration agreed that the contractual status of UNDP staff members should be simplified, thereby being in favour of the alternative that would eliminate the requisite period of service under probationary appointments prior to granting permanent appointments. There are still several options under review, but it is expected that a new policy will be implemented in July 1990.

Special Service Agreements

164. According to the UNDP Personnel Manual, Special Service Agreements are used to engage the services of part-time workers only. During one of our field audits, we found, however, that they are used to employ staff where no other contractual means seemed appropriate. In the cases reported, Special Service Agreements were granted to full-time workers who could not (then) be employed as regular staff members. The 300 Series of the United Nations Staff Rules would not have been applicable either in cases where the period of service exceeded six consecutive months. Further, as indicated by the title of these Staff Rules, the 300 Series predominantly aim at meeting special needs, such as for conferences.

165. Apart from the fact that the field office concerned tried to circumvent existing rules, we are of the opinion that the issue is a more general one, since there is no adequate contractual device at hand to engage the services of contractors for a limited amount of time and without a career perspective. Currently, the benefits otherwise related to service in the United Nations, such as

allowances, social security and annual leave are withheld from the incumbents, even though they basically perform the same duties as staff members, at times, for several years. We believe that there is a strong need to review the traditional system of contracts, which has not been adjusted so far to fit current demands for flexibility. This is also part of the problem related to the hiring of consultants.

166. For the time being, it should, however, be ensured that the United Nations Staff Rules are complied with at field office level.

167. The Administration agreed with our observation that there is no adequate contractual device at hand for hiring short-term staff and has commenced a review of the contractual system in UNDP with a view to responding to the needs of a changing labour market. With respect to monitoring the compliance with United Nations Staff Rules, it was pointed out that local personnel officers would be trained intensively and that monitoring visits of personnel officers to field offices, as well as internal audits, would be undertaken.

168. Since we believe that the tendency to bypass existing rules will prevail as long as there is no adequate contractual device to be used, we consider the development of a new system a matter of urgency and will keep the subject under review.

Consultants

169. In its report for the year ended 31 December 1988, 1/ the Board observed that, in contradiction to the guidelines:

(a) Consultants are often engaged for long periods of time (instead of for temporary needs);

(b) Consultants are hired in cases where the work could have been done by regular staff members;

(c) No adequate evaluation of consultants is carried out;

(d) The Division of Personnel plays only a formal role in the recruitment of consultants.

170. These findings have now been confirmed in an interim report prepared by two external consultants. However, except for the hiring of a Consultancy Manager, decisions to improve the situation have not yet been made.

171. As already emphasized with regard to the issue of Special Service Agreements (paras. 164 to 168 refers), the Board considers it a necessity to develop an up-to-date strategy for temporary employment, considering the fact that over one half of the human resources hired by headquarters processes are temporary employees. Apart from the problems mentioned in the consultants' report that are awaiting adequate solution, it is considered to be of special importance that:

1/ Official Records of the General Assembly, Forty-fourth Session, Supplement No. 5A (A/44/5/Add.1).

(a) The employment of consultants or other temporary staff does not lead to bypassing the UNDP staffing table by hiring additional manpower to deal with the scheduled tasks of headquarters units;

(b) New responsibilities of the Administration that can be expected to last for more than a specified short period of time not be dealt with by short-term employees, since - apart from being a matter of fairness regarding the employees concerned - this would eventually amount to a circumvention of staffing tables;

(c) The units hiring temporary assistance be required to report regularly those employees and the respective sources of funding (administrative budget, extrabudgetary resources, project funds) as a prerequisite to monitoring the staffing situation of each unit and the overall situation at headquarters, as well as recent developments;

(d) The new guidelines clearly outline the responsibilities of the units concerned, and in particular those of the Division of Personnel.

172. In its reply, the Administration quoted from the observations of the Administrator on the 1988 report of the Board of Auditors concerning paragraph 106, as follows:

> "The principle guiding the use of consultants is that they are used to bring in special expertise for periods less than six months. From time to time, however, incremental work-loads or peak pressures of work necessitate recruitment of consultants to assist staff in operational functions.
>
> "Owing to the dynamic nature of UNDP, situations also arise where, at the time of recruitment, the exact duration of the assignment cannot be accurately estimated, therefore, leading to an eventual longer duration.
>
> "The Administration does not agree with the statement that no evaluation of consultants is carried out. The Division of Personnel requires each user to rate the satisfactoriness of each consultant at the end of the project or assignment. In some instances, consultants have been rated unsatisfactory and therefore these names were deleted from the central roster for consultants.
>
> "The appointment of a consultancy manager is under consideration to further streamline the consultancy service." 2/

In addition, the Administration emphasized that, apart from the hiring of a consultancy manager, as mentioned above, the Division of Personnel did not have the resources to implement the improvements suggested, although they were believed to be necessary.

173. In view of the results of the study carried out by the external consultants, we cannot share the Administration's opinion as reiterated by repeating its previous statement. The report reveals that only a small part (about 5 per cent) of all temporary staff is hired as recognized experts providing advice and opinion, whereas about the same percentage will provide professional services, such as

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2/ *Ibid*., p. 60, paras. 51-54.

project implementation and internal assistance of some kind, thereby carrying out tasks of staff members. Moreover, the largest share of all temporary staff is employed as development generalists, involved in project or programme design and evaluation, or project implementation. With regard to performance assessments, the report confirms that adherence to evaluation requirements is irregular in terms of evaluations actually submitted, and that those that are submitted are virtually useless in terms of providing objective evaluation and, therefore, guidance as to whether to hire the person again.

174. Considering the extent to which consultants and other temporary assistance staff are hired by UNDP, we still regard it as a matter of urgency to commence implementation of our recommendation, as outlined in paragraph 171 above.

Project management

Financial completion of projects

175. According to the Programme and Projects Manual, all projects are to be financially completed within 12 months after the month in which they have been operationally completed. It was found, however, that this requirement has not always been complied with by the Office for Project Services. A comparison of the print-out listing for field work completed in 1987 with the 1988 record of financially completed projects revealed that at least 30 major operationally completed projects had not been completed financially so far.

176. The Administration agreed with these findings and pointed out that the necessity to complete all outstanding revisions was appreciated. The Office for Project Services intends to launch a comprehensive review of all completed projects in 1990 and will take the necessary steps to issue the final project revisions. In order to enhance its control over project budgets in general, a Budget Control and Financial Analysis Section has recently been established within the Office.

177. Since timely financial completion is considered a prerequisite for effective project management, and problems similar to those reported are likely to occur in the future, the action already taken or still planned is imperative.

Project monitoring, reporting and evaluation

178. In reviewing a random sample of files from the Office for Project Services, we found that the requirements for project monitoring, reporting and evaluation, as stipulated in the Programme and Projects Manual, are not always adhered to. For instance, we observed that fixed-term reports were missing in a considerable number of cases. Therefore, no analysis and utilization of those reports could take place in order to provide the Administration with a realistic view of actual project implementation as compared to the Country Programme Management Plan. Moreover, when examining a sample of 30 project files of the Office for Project Services, we found that, in 7 out of those 30 projects, important documentation was missing. Neither project performance evaluation reports nor tripartite review reports were to be found in the files. In addition, the terminal assessments were lacking.

179. Since all these omissions are material and substantive for the process of project monitoring and evaluation, we recommended that the files should be completed wherever feasible and reasonable at this point. For future cases, the

development of a more consistent approach to project monitoring seems to be indispensable. Up to now, it has been left to the discretion of the officer in charge how to ensure that the guidelines are complied with. As this approach has proved to be insufficient in a considerable number of cases, it was, for example, suggested that more use be made of technical devices, such as electronic data-processing. In addition, projects should be formulated more carefully, in particular, with regard to programme support projects, which create specific problems in this field, since - as explained by management - their project documents tend to be vague, with the result that performance cannot be measured clearly and field offices are inclined to give low priority to reporting requirements.

180. The Administration concurred that the lack of compliance with UNDP monitoring and reporting requirements is a matter of concern. In order to remedy the situation, field offices would be consulted by the Office for Project Services with a view to ensuring better compliance. As for programme support projects, the possibility of adapting the guidelines to suit the particular features of this category of projects and a change of current procedures was taken into consideration by UNDP. The Administration would also pursue the Board's suggestion for greater care in project formulation. In the mean time, following the Board's recommendation, the Office for Project Services was continuing to encourage the use of computers by its staff to enhance the monitoring capacity of the individual project management officer.

181. The success of the measures initiated will have to be evaluated at a later stage. We would, however, appreciate being kept informed about any amendments to the current guidelines in respect of monitoring or reporting requirements.

Reporting and evaluation guidelines

182. According to the present guidelines, a terminal tripartite review should be made for every project in the last month of project operations, in order to consider the implementation of the project as a whole, as well as the draft terminal report. However, such a terminal report is not required in every case. The parties concerned can agree in advance that other documentation generated by the project would serve the same purpose as the terminal report.

183. In our opinion, the terminal report is of paramount importance in displaying the principal results of the project and in summarizing the experience gathered from project implementation. It is also a prerequisite for the preparation of a terminal assessment. Therefore the decision as to whether or not such a report is prepared should not be left to the discretion of the parties concerned, in particular, since we observed that, in many similar cases, no other documentation could be found in the sample of files we reviewed. Moreover, in looking at the difficulties that the implementation of the guidelines on reporting and evaluation seems to generate (see para. 178), we recommended that they be streamlined and simplified and that a table containing the most relevant information (prerequisites, deadlines) and displaying it in a clear manner be provided for the users of the Programme and Projects Manual.

184. The Administration agreed with our remarks and gave assurances that the new guidelines for terminal reporting, which are in the process of being drafted, would clearly determine when a full terminal report was required. As suggested by the Board, the new guidelines would also include a summary table with the most relevant

information for reporting and evaluation purposes. It was also pointed out that the implementation of the guidelines was kept under continuous review and that the difficulties reported were addressed and would be further pursued.

185. While acknowledging the efforts that have been made so far, we expect that the revision of the guidelines will enhance clarity about the requirements for terminal reporting. It is still left to be seen, however, whether the special problems related to the Office for Project Services and programme support projects will be solved in the near future.

Electronic data processing

186. Following up on observations made in previous audit reports, we reviewed the progress that had been made concerning the following issues:

(a) Utilization of an integrated information system by the Office for Project Services;

(b) Utilization of an integrated financial information system;

(c) Outlining of an overall long-term strategy in electronic data-processing planning.

187. We were informed that:

(a) Plans for meeting short-term project financial requirements of the Office for Project Services had either been implemented or were undergoing acceptance testing, whereas a number of operational problems were still awaiting solution and plans for further enhancements to the system had not yet been put into effect. Other more long-term functions envisaged in the integrated information system were supposed to be included in the Financial Systems Review Project;

(b) The Financial Systems Review Project itself had drawn up detailed requirement specifications for an integrated financial information system that would be used to evaluate requirements presently being prepared by the United Nations to ascertain the feasibility of the United Nations and UNDP developing a common system. In addition, it was agreed to expand the Financial Systems Review Project considerably;

(c) A number of activities had been initiated to update appropriately the existing strategic plan for information systems during the next biennium.

188. The Board stated that, whereas some progress could be noted in all fields, none of the objectives had been achieved so far. In particular, the development of a long-term strategy still seems to be impeded, owing to the fact that the users must first outline their needs in accordance with the organization's policy. In order to improve current and future planning processes, it is considered indispensable to provide the Division of Management Information Services with a clear picture of the demands that it is supposed to meet at the earliest possible stage.

189. The Administration pointed out that during 1989 the users, in conjunction with the Division of Management Information Services, had developed initial plans for a

comprehensive management information system. The Administration intends for this process to continue and be improved during 1990, with the overall objective of providing the Division with the necessary inputs for developing a long-term strategy in 1991.

190. In due course, a review will be conducted of whether the Administration's plans have been implemented, as intended.

Procurement guidelines

191. When auditing procurement activities, we found that the instructions in the General Administration Manual do not comply with financial rule 114.23 (a). According to this rule, bidding for contracts involving commitments below $US 20,000 may be foregone "provided there has been an assessment of competitive quotations, based on conformity with specifications, delivery schedules and prices or comparative prices, where available". This reservation is missing in the Manual.

192. Moreover, we are of the opinion that the limit for purchases subject to bidding requirements should clearly be below $US 20,000. A general exception to bidding requirements to the extent stipulated would only be justified for items for which the Inter-agency Procurement Services Office procurement catalogues provide the most competitive prices and on the condition that the use of the catalogues is obligatory. The guidelines would have to be amended accordingly, especially since we could find no evidence during our audits in the field that the catalogues are being used, except for vehicles, where this is a requirement.

193. Furthermore, the instructions provided in the General Administration Manual should not only reiterate the principles already mentioned in the Financial Rules, such as efficiency and economy, but should also provide the user with more concrete guidance on how to achieve them. For instance, a review of the procurement activities in field offices suggested that the staff was quite unaware of the fact that it is more efficient to combine several purchase orders. We therefore recommended improving the guidelines in such a way as to stipulate explicitly that (a) standard supplies should be purchased in bulk and that (b) current and foreseeable procurements and purchases of similar items or items procured from the same source should be combined.

194. The Administration pointed out that action had already been taken to revise the General Administration Manual to reflect the Financial Rules and to give field offices clearer procedures and more detailed advice on procurement activities. It is expected that the draft will soon be finalized. It was further explained that the Administrator took into account the effects of inflation, saving staff time, simplification of procedures and his desire to delegate further responsibility to field offices, when he increased the limit up to which formal invitations to bid or requests for proposals are not required, from $US 10,000 to $US 20,000.

195. Although we still believe that the limit was risen too sharply, we consider the measures initiated to bring the General Administration Manual in line with the Financial Rules of UNDP as a first step and a prerequisite to achieve a higher degree of regularity and competition in procurement activities. The practical repercussions of the amendments will have to be closely observed by the Administration. Our recommendation concerning more practical advice as to how to enhance efficiency in procurement has not yet been incorporated into the draft guidelines.

Cases of fraud and presumptive fraud in 1989

196. The Board was informed of nine cases of fraud in 1989. In four cases, there is no indication that a UNDP staff member was involved. In most cases, the loss incurred by UNDP was small or could be recovered by way of salary deductions or refunds from banks. In some cases the recovery is still pending. As for the general aspects of fraud cases, we refer to paragraphs 148 to 152 above.

Comments on matters dealt with in the previous year's report

197. Those changes introduced in 1989 which comply with recommendations contained in the previous year's report have been reported in the appropriate heading in the present report, where considered necessary.

Acknowledgement

198. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended by the Administrator of the United Nations Development Programme, his officers and members of their staff.

(*Signed*) O. T. FREMPEH
Auditor-General of Ghana

(*Signed*) Eufemio C. DOMINGO
Chairman of the Commission on
Audit of the Philippines

(*Signed*) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of the Federal
Republic of Germany

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XXVII, properly identified, and the relevant schedules of the United Nations Development Programme for the financial period ended 31 December 1989. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances, except as explained in paragraphs 59 and 60 of our report.

In our opinion, except for programme expenditure and programme support costs expenditure, which are not supported by adequate audit evidence, the financial statements present fairly the financial position of the organization as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period.

As described in paragraph 96 in our report, stated accounting policies differ in some respects from generally accepted accounting principles.

Transactions were in accordance with the Financial Regulations and legislative authority.

(*Signed*) O. T. PREMPEH
Auditor-General of Ghana

(*Signed*) Eufemio C. DOMINGO
Chairman of the Commission on
Audit of the Philippines

(*Signed*) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of the Federal
Republic of Germany

20 June 1990

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

27 April 1990

I certify that, to the best of my knowledge, information and belief, all material transactions have been properly charged in the accounting records and are properly reflected in the appended financial statements, numbered I to XXVII, and supporting schedules, numbered 1 to 19.

(*Signed*) Bruce C. HILLIS
Officer-in-Charge
Division of Finance
United Nations Development Programme

V. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1989

STATEMENT I

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of income and expenditure for the year ended 31 December 1989

(United States dollars)

1988			1989
	INCOME		
	Contributions from Governments and other contributors		
936 138 753	Voluntary contributions	(schedule 1)	938 135 729
5 096 060	Less: Transfers to government local office costs	(note 1 (a))	5 584 545
931 042 693			932 551 184
15 915 109	Voluntary contributions for the Special Measures Fund for the Least Developed Countries	(schedule 1)	15 183 724
115 058 153	Cost-sharing contributions	(schedule 2)	118 364 798
12 681 147	Cash counterpart contributions for projects	(schedule 3)	9 636 994
1 074 697 102			1 075 736 700
3 860 327	Less: Exchange adjustments on collection of contributions	(note 1 (c))	499 753
1 070 836 775			1 075 236 947
19 654 844	UNDP extrabudgetary income	(schedule 7)	22 931 172
67 866	Government contributions towards senior industrial development field adviser costs	(note 14 (a))	27 099
25 720	Donations		62
72 534 358	Miscellaneous income (net)	(schedule 4)	55 758 220
92 282 788			78 716 553
1 163 119 563	TOTAL INCOME		1 153 953 500
	EXPENDITURE		
831 690 807	Programme expenditure	(schedule 5)	903 386 242
107 000 280	Programme support costs	(schedule 5)	112 862 030
938 691 087			1 016 248 272
4 621 761	UNDP sectoral support costs	(note 14 (b))	4 484 461
159 962 173	UNDP biennial budget expenditure (gross)		177 748 380
(12 870 636)	UNDP biennial budget income received		(14 318 264)
147 091 537		(schedule 6)	163 430 116
18 004 495	UNDP extrabudgetary expenditure	(schedule 7)	21 430 761
639 682	Expert hiatus financing, extended sick leave costs, and compensation payments	(schedule 8)	625 381
1 109 048 562	TOTAL EXPENDITURE		1 206 218 991
367 967	PROVISION TO REDUCE THE BOOK VALUE OF ACCOUNTS RECEIVABLE AND DEFERRED CHARGES	(note 17)	-
53 703 034	EXCESS OF INCOME OVER EXPENDITURE	(statement IV)	(52 265 491)

The accompanying notes are an integral part of the financial statements.

STATEMENT II

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of assets and liabilities as at 31 December 1989 a/ b/ c/

(United States dollars)

1988			1989
	ASSETS		
	Cash		
4 849 125	Convertible currencies		5 519 697
1 144 392	Usable non-convertible currencies		1 471 501
45 380 613	Accumulated non-convertible currencies		46 819 525
2 676 471	Currency held for the Trust Fund for the Training in the USSR of Specialists from Developing Countries		2 300 158
12 560 336	Cash at field offices		16 280 753
66 610 937			72 391 634
2 673 307	Government letter of credit	(note 3)	2 175 210
	Investments		
689 223 774	General resources	(schedule 10)	640 035 974
316 228 106	Subsidiary programmes	(schedule 10)	284 072 629
1 005 451 880			924 108 603
1 074 736 124	Total cash, letter of credit, and investments		998 675 447
	Advances and accounts receivable		
13 758 418	Operating funds provided to Governments for executing UNDP projects		10 966 309
41 629 266	Operating funds provided to other executing agencies	(note 4)	33 645 564
4 156 186	Due from the United Nations Population Fund		7 153 738
11 862 272	Due from trust funds administered by UNDP	(note 5)	17 487 460
30 552 956	Other accounts receivable and deferred charges	(note 9 (a))	33 167 589
20 938 951	Accrued interest		24 463 205
122 898 049			126 883 865
25 000 000	Investments of the Reserve for Field Accommodation	(schedule 11)	25 000 000
200 000 000	Investments of the Operational Reserve	(schedule 10)	200 000 000
225 000 000			225 000 000
1 422 634 173			1 350 559 312

STATEMENT II (concluded)

1988			1989
	LIABILITIES, RESERVES AND UNEXPENDED RESOURCES		
	Liabilities		
1 683 440	Operating funds payable to Governments		116 360
14 452 903	Operating funds payable to other executing agencies	(note 4)	5 717 956
33 178 575	Uncleared cheques on zero balance accounts		32 506 741
88 401 097	Accounts payable	(note 9 (b))	110 633 132
185 268 924	Unliquidated obligations of executing agencies	(note 4)	180 742 269
48 622 266	Management service agreements (net)	(schedule 9)	18 090 474
2 228 074	Due to United Nations		3 565 319
43 763 186	Due to trust funds administered by UNDP	(note 5)	51 907 567
3 296 120	Junior Professional Officers programme	(schedule 12)	1 310 480
420 894 585			404 590 298
	Reserves		
25 000 000	Reserve for Field Accommodation		25 000 000
200 000 000	Operational Reserve		200 000 000
225 000 000			225 000 000
	Unexpended resources		
40 313 174	Special Measures Fund for the Least Developed Countries	(statement IV)	43 565 537
127 446 100	Cost-sharing	(statement IV)	129 343 283
12 658 436	Cash counterpart	(statement IV)	6 937 027
15 418 991	Extrabudgetary activities	(statement IV)	17 959 128
195 836 701			197 804 975
580 902 887	Balance of general resources	(statement IV)	523 164 039
776 739 588			720 969 014
1 422 634 173			1 350 559 312

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a/ This balance sheet consolidates the assets and liabilities of general resources as well as all other funds credited to the UNDP account.

b/ See notes 6 and 7 for a discussion of contingent liabilities and other items not reflected in this statement.

c/ Unspent allocations issued against resources of the UNDP account as at 31 December 1989 amounted to approximately $1,497.0 million, against which forward commitments reported by executing agencies were approximately $265.0 million.

The accompanying notes are an integral part of the financial statements.

STATEMENT III

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Statement of changes in financial position for the year ended 31 December 1989 a/

(United States dollars)

1988			1989
	SOURCE OF FUNDS		
1 163 119 563	Total income for the year	(statement I)	1 153 953 500
23 738 906	Decrease in operating funds provided to other executing agencies (net)		-
1 670 335	Decrease in accounts receivable		-
70 774 025	Increase in liabilities		-
-	Decrease in operating funds provided to Governments (net)		1 225 029
22 535	Adjustment to prior year cost-sharing expenditure		-
1 259 325 364	Total funds provided		1 155 178 529
	APPLICATION OF FUNDS		
1 109 048 562	Total expenditure for the year	(statement I)	1 206 218 991
367 967	Provision to reduce the book value of accounts receivable and deferred charges		-
-	Increase in accounts receivable		14 761 627
2 596 997	Increase in operating funds provided to Governments (net)		-
-	Decrease in liabilities		6 002 260
-	Increase in operating funds provided to other executing agencies (net)		751 245
-	Adjustment to prior year cash counterpart income		3 505 083
1 112 013 526	Total funds used		1 231 239 206
147 311 838	INCREASE (DECREASE) IN CASH AND INVESTMENTS		(76 060 677)
927 424 286	Cash and investments at beginning of year		1 074 736 124
	Increase (decrease) in cash and investments:		
2 766 907	In convertible currencies		670 572
(49 644)	In usable non-convertible currencies		327 109
1 797 443	In accumulated non-convertible currencies		1 438 912
477 136	In currencies held for USSR Trust Fund		(376 313)
(966 465)	In cash at field offices		3 720 417
(45 132)	In government letter of credit		(498 097)
143 331 593	In investments		(81 343 277)
147 311 838			(76 060 677)
1 074 736 124	Cash and investments at end of year	(statement II)	998 675 447

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a/ Exclusive of the investments of the Operational Reserve and of the Reserve for Field Accommodation.

The accompanying notes are an integral part of the financial statements.

STATEMENT IV

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Summary of movement in subsidiary programme funds and general resources for the year ended 31 December 1989

(United States dollars)

	Special Measures Fund for the Least Developed Countries	Cost-sharing	Cash counterpart	Extrabudgetary activities	General resources	Total
Balance at 1 January 1989	40 313 174	127 446 100	12 658 436	15 418 991	580 902 887	776 739 588
Adjustment to opening balance	74 145	-	(3 493 351) a/	-	(85 877)	(3 505 083)
Adjusted opening balance	40 387 319	127 446 100	9 165 085	15 418 991	580 817 010	773 234 505
Transfer between resources	-	205 610	-	1 039 726 b/	(1 245 336)	-
	40 387 319	127 651 710	9 165 085	16 458 717	579 571 674	773 234 505
Income received in 1989	15 183 724	118 351 511	9 636 994	22 931 172	987 850 099	1 153 953 500 c/
Less: Expenditure during 1989						
Programme expenditure	12 005 506	107 853 710	11 755 438 d/	-	771 771 588 d/	903 386 242 c/
Reimbursement of programme support costs to executing agencies	-	8 806 228	109 614	-	103 946 188 d/	112 862 030 c/
Other expenditure	-	-	-	21 430 761	168 539 958	189 970 719
Total expenditure	12 005 506	116 659 938	11 865 052	21 430 761	1 044 257 734	1 206 218 991 c/
Excess of income over expenditure (Excess of expenditure over income)	3 178 218	1 691 573	(2 228 058)	1 500 411	(56 407 635)	(52 265 491) c/
Balance as at 31 December 1989 (statement II)	43 565 537	129 343 283	6 937 027	17 959 128 b/	523 164 039	720 969 014

a/ See note 11.

b/ See schedule 7.

c/ As shown on statement I.

d/ See note 10.

The accompanying notes are an integral part of the financial statements.

STATEMENT V

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

United Nations Development Programme as an executing agency for its projects

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
(20 143 162)	Balance at beginning of year		(25 622 149)
	Add: Cash drawings, inter-office vouchers and other charges (net)		
100 742 415			130 734 472
23 236	Miscellaneous income and exchange adjustments (net)		(18 743)
32 332	Miscellaneous items refunded to UNDP (net)		(53 898)
80 654 821			105 039 682
	Less: Programme expenditure		
79 556 780	Executed by the Office for Project Services	(schedule 13)	85 464 169
971 732	Administered by units other than the Office for Project Services (net)	(note 12)	4 361 639
80 528 512			89 825 808 a/
9 969 142	Executed by the United Nations Volunteers programme		12 458 254 a/
90 497 654			102 284 062
	Support costs:		
6 341 546	Office for Project Services	(schedule 6)	9 305 318
1 678 964	Inter-agency Procurement Services Office	(schedule 6)	1 531 329
7 250 932	United Nations Volunteers programme	(schedule 6)	9 857 300
507 874	Headquarters government execution support (note 15)	(schedule 6)	698 281
-	Expert group on successor arrangements for agency support costs		788 647
15 779 316			22 180 875 a/
106 276 970			124 464 937
(25 622 149)	Balance at end of year		(19 425 255)
	Represented by:		
	Unliquidated obligations:		
(24 208 124)	Office for Project Services		(17 710 243)
(18 500)	United Nations Volunteers programme		(16 260)
(1 395 525)	UNDP units other than the Office for Project Services		(1 698 752)
(25 622 149)		(note 4)	(19 425 255)

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a/ As shown in schedule 5 to the nearest thousand dollars, and included in total programme support costs of $112,862,030 on statement I.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 1

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Part I: Status of voluntary contributions pledged as at 31 December 1989

(United States dollars)

Donor a/	Balance as at 1 January 1989	Additions and adjustments b/	Pledges for 1990 c/ Local currency	Pledges for 1990 c/ United States dollar equivalent	Total	Collected in 1989	Balance as at 31 December 1989	Composition of balance For 1989 and prior years	Composition of balance For 1990 and future years
Afghanistan (United States dollars)	35 700	-	-	35 700	71 400	-	71 400	35 700	35 700
Albania (new leks)	7 667	-	50 600	7 906	15 573	7 667	7 906	-	7 906
Algeria	36 878	225 122	-	-	262 000	262 000	-	-	-
Angola	2 000	-	-	-	2 000	-	2 000	2 000	-
Anguilla (dollars)	-	-	25 000	9 259	9 259	-	9 259	-	9 259
Antigua and Barbuda (United States dollars)	99 713	-	-	1 000	100 713	1 000	99 713	99 713	-
Argentina	2 956 291	16 884	-	-	2 973 175	16 884	2 956 291	2 956 291	-
Australia	-	12 854 331	-	-	12 854 331	12 854 331	-	-	-
Austria (schillings)	9 780 000	-	142 140 000	11 280 952	21 060 952	9 780 000	11 280 952	-	11 280 952
Bahrain	56 000	-	-	-	56 000	56 000	-	-	-
Bangladesh (United States dollars)	526 680	-	-	275 000	801 680	526 680	275 000	-	275 000
Barbados	44 551	11 550	-	-	56 101	41 251	14 850	14 850	-
Belgium (francs)	34 626 039	(2 540 248)	600 000 000	16 000 000	48 085 791	16 085 791	32 000 000	16 000 000	16 000 000
Belize	-	498	-	-	498	498	-	-	-
Benin (United States dollars)	-	-	-	5 000	5 000	-	5 000	-	5 000
Bhutan (United States dollars)	7 530	-	-	8 250	15 780	7 530	8 250	-	8 250
Bolivia (United States dollars)	537 400	(403 000)	-	70 000	204 400	-	204 400	134 400	70 000
Botswana	20 263	(2 439)	-	-	17 824	17 824	-	-	-
Brazil	3 003 395	-	-	-	3 003 395	1 334 466	1 668 929	1 668 929	-
Brunei Darussalam	-	300 000	-	-	300 000	201 533	98 467	98 467	-
Bulgaria (leva)	894 118	133 094	760 000	355 140	1 382 352	1 027 212	355 140	-	355 140
Burkina Faso	10 874	(377)	-	-	10 497	-	10 497	10 497	-
Burundi	1 333	26 874	5 900 000	34 302	62 509	27 044	35 465	1 163	34 302
Byelorussian Soviet Socialist Republic (roubles)	299 020	(1 459)	183 000	289 100	586 661	297 561	289 100	-	289 100
Cameroon	938 567	(39 874)	-	-	898 693	-	898 693	898 693	-
Canada	-	55 705 128	-	-	55 705 128	55 705 128	-	-	-
Cape Verde	5 000	-	-	-	5 000	-	5 000	5 000	-
Central African Republic	518	(22)	-	-	496	-	496	496	-
Chad (United States dollars)	-	32 128	-	20 000	52 128	15 788	36 340	16 340	20 000
Chile (United States dollars)	900 000	-	-	900 000	1 800 000	400 000	1 400 000	500 000	900 000
China (United States dollars)	2 580 000	-	-	2 780 000	5 360 000	2 580 000	2 780 000	-	2 780 000

SCHEDULE 1 (continued)

Donor a/	Balance as at 1 January 1989	Additions and adjust- ments b/	Pledges for 1990 c/		Total	Collected in 1989	Balance as at 31 December 1989	Composition of balance	
			Local currency	United States dollar equivalent				For 1989 and prior years	For 1990 and future years
Colombia (United States dollars)	1 124 533	-	-	1 182 000	2 306 533	1 258 597	1 047 936	-	1 047 936
Comoros	2 000	-	-	-	2 000	-	2 000	2 000	-
Congo	208 191	(8 844)	-	-	199 347	-	199 347	199 347	-
Cook Islands	12 000	-	-	-	12 000	12 000	-	-	-
Costa Rica	128 188	11 847	-	-	140 035	137 940	2 095	2 095	-
Cuba (pesos)	1 383 840	19 899	1 159 769	1 466 206	2 869 945	1 403 739	1 466 206	-	1 466 206
Cyprus (United States dollars)	250 000	-	-	261 500	511 500	250 000	261 500	-	261 500
Czechoslovakia (koruny)	292 553	(17 553)	2 000 000	200 000	475 000	275 000	200 000	-	200 000
Democratic Kampuchea	1 454	-	-	-	1 454	-	1 454	1 454	-
Democratic People's Republic of Korea (won)	272 727	8 963	850 000	386 364	668 054	281 690	386 364	-	386 364
Democratic Yemen	15 870	-	-	-	15 870	15 870	-	-	-
Denmark (kroner)	-	72 410 377	547 000 000	78 591 954	151 002 331	72 410 377	78 591 954	-	78 591 954
Djibouti (United States dollars)	2 000	-	-	1 000	3 000	-	3 000	2 000	1 000
Dominica (dollars)	10 175	18 403	50 000	18 519	47 097	18 403	28 694	10 175	18 519
Dominican Republic	236 972	-	-	-	236 972	-	236 972	236 972	-
Ecuador (United States dollars)	808 370	-	-	254 000	1 062 370	457 548	604 822	350 822	254 000
Egypt (pounds)	245 079	(10 127)	587 935	228 769	463 721	234 952	228 769	-	228 769
El Salvador	291 981	(175 913)	-	-	116 068	99 170	16 898	16 898	-
Ethiopia (birr)	-	144 928	300 000	144 928	289 856	144 928	144 928	-	144 928
Fiji (dollars)	37 664	(713)	44 000	29 333	66 284	31 884	34 400	5 067	29 333
Finland (markkaa)	70 000 000	91 918 856	63 000 000	14 823 529	176 742 385	35 565 913	141 176 472	-	141 176 472 d/
France (francs)	47 525 597	(3 679 875)	281 000 000	45 990 180	89 835 902	43 845 722	45 990 180	-	45 990 180
Gambia	9 090	5 341	-	-	14 431	7 644	6 787	6 787	-
German Democratic Republic (marks)	581 395	(44 892)	1 000 000	558 659	1 095 162	536 503	558 659	-	558 659
Germany, Federal Republic of (deutsche mark)	75 581 395	(6 491 333)	130 000 000	72 625 698	141 715 760	69 090 062	72 625 698	-	72 625 698
Ghana	50 000	-	-	-	50 000	50 000	-	-	-
Greece	486 808	(64 474)	-	-	422 334	422 334	-	-	-
Grenada (United States dollars)	71 129	-	-	2 000	73 129	13 078	60 051	58 051	2 000
Guatemala (United States dollars)	567 000	-	-	189 000	756 000	-	756 000	567 000	189 000
Guinea	20 000	-	-	-	20 000	-	20 000	20 000	-
Guyana	70 421	(2 884)	-	-	67 537	66 283	1 254	1 254	-
Haiti (gourdes)	-	29 944	64 029	12 806	42 750	42 750	-	-	-
Holy See (United States dollars)	2 500	-	-	2 500	5 000	2 500	2 500	-	2 500

SCHEDULE 1 (continued)

Donor a/	Balance as at 1 January 1989	Additions and adjust- ments b/	Pledges for 1990 c/		Total	Collected in 1989	Balance as at 31 December 1989	Composition of balance	
			Local currency	United States dollar equivalent				For 1989 and prior years	For 1990 and future years
Honduras	72 186	-	-	-	72 186	34 686	37 500	37 500	-
Hungary (forint)	754 630	29 024	50 100 000	808 065	1 591 719	783 654	808 065	-	808 065
Iceland (kronur)	147 436	(36 146)	9 500 000	153 226	264 516	111 290	153 226	-	153 226
India (rupees)	-	4 825 901	79 000 000	4 724 881	9 550 782	4 825 901	4 724 881	-	4 724 881
Indonesia (United States dollars)	1 100 000	-	-	1 100 000	2 200 000	1 100 000	1 100 000	-	1 100 000
Iran (Islamic Republic of)	50 000	(50 000)	-	-	-	-	-	-	-
Ireland	-	474 453	-	-	474 453	474 453	-	-	-
Israel (United States dollars)	190 000	-	-	50 000	240 000	72 215	167 785	117 785	50 000
Italy	85 603 113	(7 588 929)	-	-	78 014 184	78 014 184	-	-	-
Jamaica (dollars)	59 923	(3 727)	353 400	54 369	110 565	36 630	73 935	19 566	54 369
Japan	-	83 300 000	-	-	83 300 000	73 225 900	10 074 100	10 074 100	-
Jordan (United States dollars)	235 000	-	-	280 000	515 000	229 480	285 520	5 520	280 000
Kenya (shillings)	155 629	8 671	1 242 000	57 767	222 067	120 073	101 994	44 227	57 767
Kuwait (United States dollars)	570 000	1 140 000	-	570 000	2 280 000	1 140 000	1 140 000	570 000	570 000
Lao People's Democratic Republic	58 800	-	-	-	58 800	58 800	-	-	-
Lesotho (maloti)	41 606	(1 970)	54 000	24 036	63 672	38 530	25 142	6 000	19 142
Liberia	239 450	-	-	-	239 450	-	239 450	239 450	-
Libyan Arab Jamahiriya	1 000 000	-	-	-	1 000 000	-	1 000 000	1 000 000	-
Luxembourg (francs)	142 382	(8 876)	5 140 000	137 067	270 573	133 506	137 067	-	137 067
Madagascar (francs)	5 438	56 512	98 128 000	61 950	123 900	61 950	61 950	-	61 950
Malawi	-	17 051	-	-	17 051	17 051	-	-	-
Malaysia (United States dollars)	385 000	-	-	385 000	770 000	385 000	385 000	-	385 000
Maldives (United States dollars)	3 000	-	-	3 400	6 400	3 000	3 400	-	3 400
Mali	-	3 000	-	-	3 000	-	3 000	3 000	-
Malta	-	90 722	-	-	90 722	90 722	-	-	-
Mauritania	52 951	-	-	-	52 951	-	52 951	52 951	-
Mauritius	-	42 108	-	-	42 106	42 108	-	-	-
Mexico	-	1 000 000	-	-	1 000 000	1 000 000	-	-	-
Monaco (francs)	9 386	(642)	60 000	9 820	18 564	8 744	9 820	-	9 820
Mongolia (tughriks)	199 557	-	598 672	199 557	399 114	199 557	199 557	-	199 557
Morocco (dirhams)	207 046	(12 956)	1 675 000	200 599	394 689	194 090	200 599	-	200 599
Mozambique (United States dollars)	-	-	-	8 750	8 750	-	8 750	-	8 750
Myanmar (kyats)	299 212	671 016	1 000 000	147 275	1 117 503	830 316	287 187	139 912	147 275
Nepal (United States (dollars)	63 250	-	-	63 250	126 500	-	126 500	63 250	63 250

SCHEDULE 1 (continued)

Donor a/	Balance as at 1 January 1989	Additions and adjustments b/	Pledges for 1990 c/ Local currency	Pledges for 1990 c/ United States dollar equivalent	Total	Collected in 1989	Balance as at 31 December 1989	Composition of balance For 1989 and prior years	Composition of balance For 1990 and future years
Netherlands (guilders)	78 461 538	(6 400 953)	153 000 000	75 742 574	147 803 159	72 060 585	75 742 574	-	75 742 574
New Zealand	-	1 444 500	-	-	1 444 500	1 444 500	-	-	-
Nicaragua	69 557	(609)	-	-	68 948	-	68 948	68 948	-
Niger (United States dollars)	3 000	-	-	3 000	6 000	-	6 000	3 000	3 000
Nigeria (naira)	60 094	3 506	300 000	40 706	104 306	-	104 306	63 600	40 706
Niue	-	5 818	-	-	5 818	5 818	-	-	-
Norway	80 307 692	(4 257 439)	-	-	76 050 253	76 050 253	-	-	-
Oman (United States dollars)	-	100 000	-	100 000	200 000	100 000	100 000	-	100 000
Pakistan (rupees)	1 218 441	(154 204)	23 200 000	1 104 762	2 168 999	1 064 237	1 104 762	-	1 104 762
Panama	628 000	-	-	-	628 000	-	628 000	628 000	-
Papua New Guinea (kina)	2 429	(123)	25 000	29 412	31 718	-	31 718	2 306	29 412
Paraguay (United States dollars)	45 000	-	-	50 000	95 000	-	95 000	45 000	50 000
Peru	600 080	(80)	-	-	600 000	-	600 000	600 000	-
Philippines (pesos)	1 325 777	577 398	7 400 000	339 450	2 242 625	1 563 725	678 900	339 450	339 450
Poland (zlotys)	229 141	(23 587)	212 130 000	57 333	262 887	205 554	57 333	-	57 333
Portugal	300 000	4 800	-	-	304 800	304 800	-	-	-
Republic of Korea (United States dollars)	960 866	-	-	1 000 000	1 960 866	970 400	990 466	-	990 466
Romania (lei)	577 707	(99 895)	8 790 000	574 886	1 052 698	477 812	574 886	-	574 886
Rwanda	15 000	-	-	-	15 000	-	15 000	15 000	-
Saint Kitts and Nevis	27 845	-	-	-	27 845	-	27 845	27 845	-
Saint Lucia	-	37 274	-	-	37 274	37 274	-	-	-
Saint Vincent and the Grenadines	85 795	16 855	-	-	102 650	33 530	69 120	69 120	-
Saudi Arabia (United States dollars)	3 500 000	-	-	3 500 000	7 000 000	3 500 000	3 500 000	-	3 500 000
Senegal	736 679	82 075	-	-	818 754	205 660	613 094	613 094	-
Seychelles	-	600	-	-	600	600	-	-	-
Singapore (United States dollars)	-	220 000	-	220 000	440 000	220 000	220 000	-	220 000
Solomon Islands (United States dollars)	5 000	-	-	10 000	15 000	-	15 000	5 000	10 000
Somalia	5 372	(3 646)	-	-	1 726	179	1 547	1 547	-
Spain (pesos)	6 637 168	(281 236)	850 000 000	7 391 304	13 747 236	6 355 932	7 391 304	-	7 391 304
Sri Lanka (United States dollars)	984 640	-	-	984 640	1 969 280	984 640	984 640	-	984 640
Sudan	640 455	-	-	-	640 455	46 023	594 432	594 432	-
Suriname	55 000	-	-	-	55 000	-	55 000	55 000	-
Swaziland (emalangeni)	10 593	(1 568)	25 000	9 470	18 495	9 025	9 470	-	9 470
Sweden (kronor)	175 000 000	84 812 146	50 000 000	7 812 500	267 624 646	87 937 146	179 687 500	-	179 687 500 d/
Switzerland (francs)	38 194 444	(4 657 859)	59 000 000	36 645 963	70 182 548	33 536 585	36 645 963	-	36 645 963
Syrian Arab Republic	-	98 727	-	-	98 727	98 727	-	-	-
Territory of Hong Kong (United States dollars)	111 000	-	-	-	111 000	37 000	74 000	-	74 000 d/
Thailand (United States dollars)	1 802 060	-	-	1 001 030	2 803 090	1 001 030	1 802 060	801 030	1 001 030
Togo (CFA francs)	8 532	(330)	1 000 000	3 268	11 470	3 300	8 170	4 902	3 268

SCHEDULE 1 (continued)

Donor a/	Balance as at 1 January 1989	Additions and adjustments b/	Pledges for 1990 c/		Total	Collected in 1989	Balance as at 31 December 1989	Composition of balance	
			Local currency	United States dollar equivalent				For 1989 and prior years	For 1990 and future years
Tokelau Islands (United States dollars)	-	11 656	-	4 417	16 073	16 073	-	-	-
Trinidad and Tobago	94 118	-	-	-	94 118	-	94 118	94 118	-
Tunisia (dinars)	280 009	(16 009)	244 728	255 191	519 191	264 000	255 191	-	255 191
Turkey (United States dollars)	1 117 388	-	-	770 000	1 887 388	829 120	1 058 268	288 268	770 000
Tuvalu	-	1 204	-	-	1 204	1 204	-	-	-
Uganda	3 727	-	-	-	3 727	3 727	-	-	-
Ukrainian Soviet Socialist Republic (roubles)	747 386	(3 646)	457 400	722 591	1 466 331	743 740	722 591	-	722 591
Union of Soviet Socialist Republics (roubles)	3 038 562	(14 822)	1 859 600	2 937 757	5 961 497	3 023 740	2 937 757	-	937 757
United Arab Emirates	1 275 000	(375 000)	-	-	900 000	500 000	400 000	400 000	-
United Kingdom of Great Britain and Northern Ireland (pounds)	47 882 136	(4 858 561)	27 000 000	42 187 500	85 211 075	43 023 575	42 187 500	-	42 187 500
Cayman Islands	5 000	7 500	-	-	12 500	12 500	-	-	-
Turks and Caicos Islands	-	5 500	-	-	5 500	5 500	-	-	-
United Republic of Tanzania (shillings)	4 167	8 181	1 500 000	7 937	20 285	9 702	10 583	2 646	7 937
United States of America (United States dollars)	113 000 000	(891 582)	-	109 510 000	221 618 418	109 108 418	112 510 000	3 000 000	109 510 000
Uruguay (United States dollars)	260 000	263 000	-	263 000	786 000	523 000	263 000	-	263 000
Viet Nam (United States dollars)	16 996	-	-	17 000	33 996	-	33 996	16 996	17 000
Yemen Arab Republic (United States dollars)	14 158	-	-	14 158	28 316	-	28 316	14 158	14 158
Yugoslavia	462 962	775 000	-	-	1 237 962	531 636	706 326	706 326	-
Zaire (United States dollars)	50 000	-	-	50 000	100 000	-	100 000	50 000	50 000
Zambia (kwacha)	-	74 872	1 800 000	93 264	168 136	56 255	111 881	18 617	93 264
Zimbabwe (dollars)	78 307	(2 018)	177 600	79 641	155 930	76 289	79 641	-	79 641
Total	910 242 285	370 852 797	-	551 612 320	1 832 707 402	938 135 729	894 571 673	44 824 125	849 747 548
						(statement I)		(note 6)	

(Footnotes on following page)

SCHEDULE 1 (continued)

(Footnotes to schedule 1)

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a/ The currency in which the 1990 pledge was denominated is shown in parentheses.

b/ Including, in addition to exchange adjustments, pledges made in 1989 for 1990, 1991 and 1992, as well as adjustments to pledges for 1990 and 1991 announced in previous years by the following Governments: Finland, Sweden and the Territory of Hong Kong.

c/ Represents pledges made in 1989 only.

d/ Including the following future years' pledges announced for years 1991 and 1992 in the currency shown in parentheses:

	Pledges for 1991		Pledges for 1992	
	Local currency	United States dollar equivalent	Local currency	United States dollar equivalent
Finland (markkaa)	200 000 000	47 058 824	200 000 000	47 058 824
Sweden (kronor)	575 000 000	89 843 750	-	-
Territory of Hong Kong (United States dollars)	-	37 000	-	-
Total	-	136 939 574	-	47 058 824

SCHEDULE 1 (concluded)

Part II: Status of voluntary contributions to the Special Measures Fund for the Least Developed Countries as at 31 December 1989

(United States dollars)

Donor a/	Balance as at 1 January 1989	Additions and adjust-ments	Pledges for 1990		Total	Collected in 1989	Balance as at 31 December 1989	Composition of balance	
			Local currency	United States dollar equivalent				For 1989 and prior years	For 1990 and future years
Benin (United States dollars)	1 500	-	-	1 000	2 500	-	2 500	1 500	1 000
Bhutan (United States dollars)	1 900		-	2 000	3 900	1 900	2 000	-	2 000
Central African Republic	345	(14)	-	-	331	-	331	331	-
Finland (markkaa)	1 463 415	(54 964)	7 000 000	1 647 058	3 055 509	1 408 450	1 647 059	-	1 647 059
Grenada	500	-	-	-	500	-	500	500	-
Lao People's Democratic Republic (United States dollars)	3 000	-	1 800	1 000	4 000	3 000	1 000	-	1 000
Lesotho (maloti)	636	(68)	-	682	1 250	-	1 250	568	682
Malawi	-	816	-	-	816	816	-	-	-
Niger (United States dollars)	-	-	-	1 500	1 500	-	1 500	-	1 500
Republic of Korea (United States dollars)	10 000	-	-	10 000	20 000	10 000	10 000	-	10 000
Sierra Leone	64	(26)	-	-	38	-	38	38	-
Somalia	392	(273)	-	-	119	-	119	119	-
Sweden	-	9 176 050	-	-	9 176 050	9 176 050	-	-	-
Switzerland	5 208 333	(635 162)	-	-	4 573 171	4 573 171	-	-	-
Thailand	1 000	-	-	-	1 000	-	1 000	1 000	-
Togo (CFA francs)	683	(23)	200 000	654	1 314	660	654	-	654
United Republic of Tanzania (shillings)	-	9 677	1 350 000	7 143	16 820	9 677	7 143	-	7 143
Total	6 691 768	8 496 013	-	1 671 037	16 858 818	15 183 724	1 675 094	4 056	1 671 038
						(statement I)		(note 6)	

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a/ The currency in which the 1990 pledge was denominated is shown in parentheses.

SCHEDULE 2

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Governments' and other contributors' cost-sharing contributions as at 31 December 1989

(United States dollars)

Government and other contributors	Balance as at 1 January 1989	Recorded in the current year			Collected in 1989			Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years	Total	For 1989 and prior years	For future years	Total		For 1988 and prior years	For 1989	For 1990 and future years
Afghanistan	867 202	-	2 220 000	3 087 202	867 202	-	867 202	2 220 000	-	-	2 220 000
Africa Leadership Forum	-	17 500	-	17 500	17 500	-	17 500	-	-	-	-
African Development Bank	400 000	600 300	-	1 000 300	600 300	-	600 300	400 000	-	66 000	334 000
Agence de Co-operation et Culturelle et Technique	-	99 010	-	99 010	99 010	-	99 010	-	-	-	-
Algeria	3 661 033	156 614	1 713 413	5 531 060	193 009	84 964	277 973	5 253 087	-	2 914 048	2 339 039
Angola	-	34 513	-	34 513	34 513	-	34 513	-	-	-	-
Anguilla	20 000	(32 208)	32 208	20 000	(12 208)	32 208	20 000	-	-	-	-
Arab Fund for Economic and Social Development	-	1 038 984	189 680	1 228 664	167 454	-	167 454	1 061 210	-	871 530	189 680
Arab Gulf Programme for United Nations Development Organizations (AGFUND)	2 194 364	(1 000)	50 400	2 243 764	555 400	-	555 400	1 688 364	356 364	1 281 600	50 400
Arab Labour Organization	150 000	(3 070)	-	146 930	-	-	-	146 930	-	146 930	-
Argentina	36 443 010	23 485 009	15 929 442	75 857 461	11 594 752	1 022 339	12 617 091	63 240 370	15 663 250	24 828 428	22 748 692
Aruba	-	72 396	-	72 396	72 396	-	72 396	-	-	-	-
Australia	429 871	103 950	818 230	1 352 051	533 821	740 786	1 274 607	77 444	-	-	77 444
Bahrain	874	10 962	-	11 836	725	-	725	11 111	-	11 111	-
Bangladesh	-	2 079 163	-	2 079 163	2 079 163	-	2 079 163	-	-	-	-
Barbados	8 500	12 738	-	21 238	12 738	-	12 738	8 500	8 500	-	-
Belgium	18 891	4 638	-	23 529	23 529	-	23 529	-	-	-	-
Benin	2 284 138	(15 650)	-	2 268 488	438 596	-	438 596	1 829 892	1 829 892	-	-
Bolivia	1 560 166	2 178 306	347 826	4 086 298	2 588 012	-	2 588 012	1 498 286	66 838	1 074 278	357 170
Botswana	651 269	913 776	419 795	1 984 840	1 238 298	145 452	1 383 750	601 090	8 228	143 329	449 533
Brazil	20 114 210	398 830	5 068 866	25 581 906	8 443 859	3 666 706	12 110 565	13 471 341	-	2 987 345	10 483 996
British Virgin Islands	83 900	39 550	-	123 450	50 000	-	50 000	73 450	-	73 450	-
Cameroon	4 072 968	525 878	2 899 778	7 498 624	546 082	-	546 082	6 952 542	1 087 259	2 267 056	3 598 227
Canada	3 203 606	711 814	167 193	4 082 613	1 491 084	-	1 491 084	2 591 529	2 141 398	282 938	167 193
Cape Verde	-	54 520	-	54 520	54 520	-	54 520	-	-	-	-
Caribbean Development Bank	-	50 000	-	50 000	50 000	-	50 000	-	-	-	-
Cayman Islands	25 170	37 449	-	62 619	62 619	-	62 619	-	-	-	-
Central African Development Bank	-	(89 058)	-	(89 058)	(89 058)	-	(89 058)	-	-	-	-
Chad	-	-	200 000	200 000	-	200 000	200 000	-	-	-	-
Chile	1 665 725	651 540	5 086 907	7 404 172	1 272 758	3 084	1 275 842	6 128 330	51 936	356 924	5 719 470
China	7 612 883	(1 423 766)	1 042 904	7 232 021	1 649 183	550 818	2 200 001	5 032 020	192 000	2 597 934	2 242 086
Colombia	1 466 862	9 115 252	4 574 080	15 156 194	7 509 684	854 022	8 363 706	6 792 488	459 188	2 321 346	4 011 954
Congo	673 336	118 650	-	791 986	105 000	-	105 000	686 986	673 336	13 650	-
Cook Islands	115 833	(49 096)	(5 000)	61 737	5 690	-	5 690	56 047	-	56 047	-
Costa Rica	194 891	240 263	100 000	535 154	300 796	-	300 796	234 358	-	127 518	106 840
Côte d'Ivoire	273 046	395 028	498 096	1 166 170	195 028	-	195 028	971 142	188 942	284 104	498 096
Cuba	-	(1 024)	-	(1 024)	(1 024)	-	(1 024)	-	-	-	-
Cyprus	144 115	-	-	144 115	57 930	-	57 930	86 185	-	86 185	-
Denmark	250 000	646 667	-	896 667	646 667	-	646 667	250 000	85 680	125 000	39 320
Djibouti	313 601	(267 875)	310 875	356 601	(91 524)	297 875	206 351	150 250	-	-	150 250
Dominica	438 150	24 500	142 000	604 650	159 425	55 000	214 425	390 225	-	172 075	218 150
Dominican Republic	76 302	422 074	1 000 651	1 499 027	404 978	79 071	484 049	1 014 978	-	67 096	947 882
Ecuador	2 541 492	105 189	4 146 280	6 792 961	695 692	-	695 692	6 097 269	-	1 950 989	4 146 280
Egypt	1 850 304	(519 056)	785 449	2 116 697	339 133	145 304	484 437	1 632 260	300 000	554 596	777 664
El Salvador	-	437 936	-	437 936	437 936	-	437 936	-	-	-	-
Equatorial Guinea	-	203 502	-	203 502	25 425	-	25 425	178 077	-	178 077	-
Ethiopia	-	134 019	112 660	246 679	134 019	-	134 019	112 660	-	-	112 660
European Economic Community	-	35 150	-	35 150	35 150	-	35 150	-	-	-	-
Federated States of Micronesia	-	151 500	38 500	190 000	113 000	-	113 000	77 000	-	38 500	38 500
Fiji	664 196	(65 400)	65 400	664 196	347 555	-	347 555	316 641	5 453	113 188	198 000
Finland	435 000	298 650	4 327	737 977	658 650	79 327	737 977	-	-	-	-
France	-	17 500	-	17 500	17 500	-	17 500	-	-	-	-
Gabon	4 412 237	(3 067 965)	(239 629)	1 104 643	(31 637)	-	(31 637)	1 136 280	1 136 280	-	-
Germany, Federal Republic of	498 025	420 558	-	918 583	656 712	-	656 712	261 871	166 871	95 000	-
Ghana	966 000	(103 440)	443 000	1 305 560	113 000	-	113 000	1 192 560	37 000	612 560	543 000
Grenada	-	15 418	3 557	18 975	14 295	-	14 295	4 680	-	1 123	3 557
Guatemala	302 379	1 181 985	603 066	2 087 430	150 118	85 678	235 796	1 851 634	78	1 266 814	584 742

SCHEDULE 2 (continued)

Government and other contributors	Balance as at 1 January 1989	Recorded in the current year: For 1989 and prior years	Recorded in the current year: For future years	Total	Collected in 1989: For 1989 and prior years	Collected in 1989: For future years	Total	Balance as at 31 December 1989	Composition of balance: For 1988 and prior years	Composition of balance: For 1989	Composition of balance: For 1990 and future years
Guinea	-	66 436	-	66 436	66 436	-	66 436	-	-	-	-
Guinea-Bissau	107 172	-	-	107 172	-	-	-	107 172	107 172	-	-
Guyana	-	52 849	-	52 849	52 849	-	52 849	-	-	-	-
Haiti	543 911	85 184	52 545	681 640	115 557	-	115 557	566 083	136 289	377 249	52 545
Honduras	915 679	659 484	441 789	2 016 952	741 631	571 850	1 313 481	703 471	2 416	584 588	116 467
Indonesia	7 217 280	22 585	1 212 195	8 452 060	4 128 877	329 184	4 458 061	3 993 999	-	2 572 927	1 421 072
Inter-American Development Bank	294 408	12 103	-	306 511	264 917	-	264 917	41 594	41 594	-	-
International Finance Corporation	26 245	500 000	-	526 245	500 000	-	500 000	26 245	26 245	-	-
International Fund for Agricultural Development	-	30 000	-	30 000	30 000	-	30 000	-	-	-	-
International Labour Organisation	-	3 000	-	3 000	3 000	-	3 000	-	-	-	-
International Telecommunication Union	-	21 000	-	21 000	-	-	-	21 000	-	21 000	-
Iran (Islamic Republic of)	-	133 258	-	133 258	133 258	-	133 258	-	-	-	-
Iraq	1 067 220	(4 859)	-	1 062 361	865 334	-	865 334	197 027	98 351	98 676	-
Italy	2 175 770	5 576 152	-	7 751 922	4 726 152	-	4 726 152	3 025 770	1 023 600	2 002 170	-
Jamaica	105 540	52 917	909 818	1 068 275	(134 588)	780 050	645 462	422 813	5 388	287 657	129 768
Japan	35 150	1 330 983	334 017	1 700 150	1 366 133	334 017	1 700 150	-	-	-	-
Jordan	33 756	(43 224)	43 222	33 754	(9 468)	9 468	-	33 754	-	-	33 754
Kuwait	735 977	1 092 627	372 929	2 201 533	905 058	272 921	1 177 979	1 023 554	217 606	485 810	320 138
Latin American Institute for Economic and Social Planning	-	91 557	-	91 557	91 557	-	91 557	-	-	-	-
Lebanon	1 598 913	(809 556)	780 406	1 569 763	-	-	-	1 569 763	-	789 357	780 406
Lesotho	61 605	-	-	61 605	-	-	-	61 605	61 605	-	-
Libyan Arab Jamahiriya	6 967 509	419 791	2 809 588	10 196 888	1 899 735	-	1 899 735	8 297 153	16 232	5 348 583	2 932 338
Madagascar	57 757	-	-	57 757	-	-	-	57 757	57 757	-	-
Malawi	139 000	-	-	139 000	-	-	-	139 000	139 000	-	-
Malaysia	-	958 451	-	958 451	958 451	-	958 451	-	-	-	-
Maldives	2 000	-	-	2 000	-	-	-	2 000	-	2 000	-
Mali	138 130	14 500	-	152 630	152 630	-	152 630	-	-	-	-
Mauritania	-	319 907	2 682 932	3 002 839	5 599	-	5 599	2 997 240	-	314 308	2 682 932
Mauritius	2 000	60 307	-	62 307	62 307	-	62 307	-	-	-	-
Mexico	1 230 571	70 453	150 000	1 451 024	508 906	-	508 906	942 118	-	391 828	550 290
Montserrat	42 100	3 000	10 500	55 600	1 651	-	1 651	53 949	16 149	24 800	13 000
Morocco	1 587 886	400 490	1 341 075	3 329 451	418 556	374 454	793 010	2 536 441	-	522 136	2 014 305
Nepal	4 393	820 645	-	825 038	820 645	-	820 645	4 393	4 393	-	-
Netherlands	16 879 857	2 649 655	4 461 254	23 990 766	9 801 462	31 513	9 832 975	14 157 791	275 906	3 730 107	10 151 778
New Zealand	32 270	1 195 081	526 316	1 753 667	1 227 351	-	1 227 351	526 316	-	-	526 316
Nicaragua	85 809	-	-	85 809	-	-	-	85 809	85 809	-	-
Nigeria	5 932 135	(3 415 298)	3 406 071	5 922 908	202 097	874 864	1 076 961	4 845 947	-	1 095 530	3 750 417
Non-governmental organization	-	1 896 710	-	1 896 710	1 896 710	-	1 896 710	-	-	-	-
Norway	433 071	2 432 147	624 077	3 489 295	2 768 335	-	2 768 335	720 960	-	18 143	702 817
Oman	253 158	3 569 215	6 758 898	10 581 271	2 945 747	736 717	3 682 464	6 898 807	-	750 541	6 148 266
Organization of Petroleum-Exporting Countries	889 851	-	-	889 851	889 851	-	889 851	-	-	-	-
Pakistan	-	8 194	-	8 194	8 194	-	8 194	-	-	-	-
Panama	2 052 378	(1 461 371)	(564 885)	26 122	26 122	-	26 122	-	-	-	-
Papua New Guinea	248 245	1 194 753	525 924	1 968 922	1 020 736	(365 698)	655 038	1 313 884	-	286 185	1 027 699
Paraguay	536 168	(384 178)	356 992	508 982	148 279	-	148 279	360 703	-	3 711	356 992
Peru	2 988 907	(679 101)	121 363	2 431 169	121 978	28 957	150 935	2 280 234	358 226	1 804 879	117 129
Philippines	274 337	(26 331)	57 250	305 256	100 419	-	100 419	204 837	-	147 587	57 250
Portugal	-	(99 815)	99 815	-	(99 815)	99 815	-	-	-	-	-
Qatar	300 609	79 556	520 193	900 358	203 596	108 745	312 341	588 017	-	120 607	467 410
Republic of Korea	195 723	(86 340)	136 201	245 584	74 233	136 201	210 434	35 150	-	35 150	-
Rwanda	625 310	(215 446)	392 586	802 450	409 864	121 386	531 250	271 200	-	-	271 200
Saint Kitts and Nevis	60 000	17 000	-	77 000	17 000	-	17 000	60 000	60 000	-	-
Saint Lucia	77 300	30 000	-	107 300	58 667	-	58 667	48 633	-	17 333	31 300
Saint Vincent and the Grenadines	36 732	105 757	160 199	302 688	-	-	-	302 688	-	202 489	100 199
Samoa	113 848	93 152	76 000	283 000	76 453	-	76 453	206 547	-	126 547	80 000
Sao Tome and Principe	200 777	10 300	-	211 077	160 300	-	160 300	50 777	-	50 777	-
Saudi Arabia	5 095 508	(2 908 356)	5 550 887	7 738 039	(1 315 000)	4 021 196	2 706 196	5 031 843	35 926	469 757	4 526 160
Senegal	357 984	19 524	25 874	403 382	-	-	-	403 382	119 328	138 852	145 202
Seychelles	20 000	-	-	20 000	-	-	-	20 000	-	20 000	-
Sierra Leone	17 955	(4 440)	204 440	217 955	(4 440)	4 440	-	217 955	11 970	5 985	200 000
Spain	88 124	-	-	88 124	87 410	-	87 410	714	-	714	-

SCHEDULE 2 (concluded)

Government and other contributors	Balance as at 1 January 1989	Recorded in the current year: For 1989 and prior years	Recorded in the current year: For future years	Total	Collected in 1989: For 1989 and prior years	Collected in 1989: For future years	Collected in 1989: Total	Balance as at 31 December 1989	Composition of balance: For 1988 and prior years	Composition of balance: For 1989	Composition of balance: For 1990 and future years
Sri Lanka	336 952	8 423	-	345 375	257 367	-	257 367	88 008	-	-	88 008
Sudan	285 000	-	-	285 000	-	-	-	285 000	142 500	85 500	57 000
Swaziland	1 899 625	(358 529)	309 417	1 850 513	855 518	92 482	948 000	902 513	-	-	902 513
Sweden	693 312	712 440	-	1 405 752	992 530	-	992 530	413 222	166 345	246 877	-
Switzerland	363 946	3 003 134	-	3 367 080	3 003 134	-	3 003 134	363 946	175 000	188 946	-
Syrian Arab Republic	19 212	659 252	657 084	1 335 548	678 464	554 834	1 233 298	102 250	-	-	102 250
Thailand	217 307	7 193	-	224 500	147 193	-	147 193	77 307	-	77 307	-
Trinidad and Tobago	-	1 053 556	-	1 053 556	1 053 556	-	1 053 556	-	-	-	-
Trust Territory of the Pacific Islands	231 395	9 723	27 094	268 212	241 118	27 094	268 212	-	-	-	-
Tunisia	101 852	320 643	36 160	458 655	306 954	-	30[illegible] 954	151 701	19 442	96 099	36 160
Turkey	1 490 102	(184 664)	1 070 255	2 375 693	524 994	-	524 994	1 850 699	-	650 094	1 200 605
United Nations Educational, Scientific and Cultural Organization (UNESCO)	-	157 680	-	157 680	157 680	-	157 680	-	-	-	-
United Nations Industrial Development Organization (UNIDO)	333 900	(303 900)	337 900	367 900	5 000	-	5 000	362 900	-	25 000	337 900
Undetermined	711 805	141 190	-	852 995	852 995	-	852 995	-	-	-	-
Office of the United Nations High Commissioner for Refugees (UNHCR)	87 894	-	-	87 894	-	-	-	87 894	87 894	-	-
United Arab Emirates	927 423	344 188	1 428 641	2 700 252	753 560	104 096	857 656	1 842 596	5 000	509 643	1 327 953
United Nations	189 000	(189 000)	-	-	-	-	-	-	-	-	-
United Nations Centre for Human Settlements (Habitat)	76 471	81 360	28 000	185 831	81 360	-	81 360	104 471	26 471	50 000	28 000
United Nations Children's Fund (UNICEF)	1 087 034	80 000	-	1 167 034	155 000	-	155 000	1 012 034	151 433	328 363	532 238
Office of the United Nations Disaster Relief Co-ordinator (UNDRO)	-	100 000	-	100 000	100 000	-	100 000	-	-	-	-
United Nations Environment Programme (UNEP)	-	35 000	-	35 000	-	-	-	35 000	-	35 000	-
United Nations Population Fund (UNFPA)	-	60 000	-	60 000	60 000	-	60 000	-	-	-	-
United Republic of Tanzania	5 250	-	-	5 250	-	-	-	5 250	1 750	3 500	-
United States of America	67 742	2 343 658	300 000	2 711 400	817 658	-	817 658	1 893 742	67 742	1 526 000	300 000
Uruguay	2 449 464	(377 481)	260 700	2 332 683	883 694	-	883 694	1 448 989	59 423	1 106 366	283 200
Vanuatu	238	-	-	238	-	-	-	238	238	-	-
Venezuela	1 845 024	(131 223)	393 979	2 107 780	456 767	72 298	529 065	1 578 715	33 159	709 342	836 214
World Bank	330 000	569 876	-	899 876	869 876	-	869 876	30 000	30 000	-	-
World Health Organization	-	10 000	83 100	93 100	10 000	-	10 000	83 100	-	-	83 100
Yemen Arab Republic	-	797 082	101 700	898 782	564 103	-	564 103	334 679	-	232 979	101 700
Yugoslavia	-	82 772	(46 000)	36 772	82 772	(46 000)	36 772	-	-	-	-
Total	177 699 515	66 656 246	88 298 473	332 654 234	101 047 272	17 317 526	118 364 798	214 289 436	28 325 852 a/	76 713 768 a/	109 249 816
							(statement I)				

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a/ Contributions outstanding for 1988 and prior years 28 325 852

Contributions outstanding for 1989 76 713 768

Total 105 039 620

(note 6)

SCHEDULE 3

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Governments' and other contributors' cash counterpart contributions as at 31 December 1989

(United States dollars)

Government and other contributors	Balance as at 1 January 1989	Recorded in the current year: For 1989 and prior years	Recorded in the current year: For future years	Total	Collected in 1989: For 1989 and prior years	Collected in 1989: For future years	Collected in 1989: Total	Balance as at 31 December 1989	Composition of balance: For 1988 and prior years	Composition of balance: For 1989	Composition of balance: For 1990 and future years
Algeria	1 422 473	(510 876)	(62 021)	849 576	141 616	-	141 616	707 960	175 336	297 002	235 622
Bolivia	694 879	601 290	76 195	1 372 364	815 967	221 353	1 037 320	335 044	205 274	110 481	19 289
Brazil	6 370 378	2 529 422	(2 658 193)	6 241 607	3 486 186	43 478	3 529 664	2 711 943	1 229 243	542 189	870 511
Cameroon	264 195	(87 888)	-	176 307	(76 665)	-	(76 665)	252 972	252 972	-	-
Central African Republic	204 777	(204 777)	-	-	-	-					
Chile	-	16 893	-	16 893	16 893	-	16 893	-	-	-	-
Colombia	102 992	(22 696)	1 727	82 023	-	-	-	82 023	80 241	55	1 727
Costa Rica	-	57 618	-	57 618	57 618	-	57 618	-	-	-	-
Ecuador	12 992	35 853	28 901	77 746	36 376	4 016	40 392	37 354	11 050	1 419	24 885
Egypt	2 898 714	221 785	395 751	3 516 250	470 438	21 790	492 228	3 024 022	1 602 520	471 059	950 443
Gabon	234 969	(8 240)	(1 742)	224 987	-	-	-	224 987	130 013	55 706	39 268
Greece	103 018	(12 479)	-	90 539	-	-	-	90 539	90 539	-	-
Guatemala	379 786	287 653	36 422	703 861	631 249	36 422	667 671	36 190	2 044	34 146	-
Guyana	-	10 519	-	10 519	10 519	-	10 519	-	-	-	-
Honduras	311 683	633 203	-	944 866	736 315	-	736 315	208 571	208 571	-	-
India	35 939	(42 940)	-	(7 001)	(7 001)	-	(7 001)	-	-	-	-
Iran (Islamic Republic of)	2 040	(193)	-	1 847	-	-	-	1 847	1 847	-	-
Jamaica	132 331	180 869	-	313 200	279 552	-	279 552	33 648	31 334	2 314	-
Kenya	-	-	948	948	-	-	-	948	-	-	948
Malaysia	10 592	-	-	10 592	-	-	-	10 592	10 592	-	-
Mali	495 376	(21 045)	-	474 331	-	-	-	474 331	474 331	-	-
Mexico	-	258 293	-	258 293	258 293	-	258 293	-	-	-	-
Morocco	804 873	(44 135)	966 344	1 727 082	526 572	17 577	544 149	1 182 933	-	127 244	1 055 689
Mozambique	627	(158)	-	469	-	-	-	469	469	-	-
Myanmar	15 520	932	-	16 452	16 452	-	16 452	-	-	-	-
Nigeria	26 282	760 869	436 703	1 223 854	10 547	-	10 547	1 213 307	347 812	428 792	436 703
Niue	106 000	-	-	106 000	-	-	-	106 000	106 000	-	-
Oman	-	190 778	271 990	462 768	190 778	63 516	254 294	208 474	-	-	208 474
Pakistan	442 371	(58 561)	-	383 810	-	-	-	383 810	383 810	-	-
Paraguay	6 504	(864)	-	5 640	-	-	-	5 640	5 640	-	-
Poland	16 393	(14 230)	-	2 163	-	-	-	2 163	1 622	541	-
Republic of Korea	-	187 126	-	187 126	187 126	-	187 126	-	-	-	-
Saudi Arabia	1 284 376	(428 659)	1 209 244	2 064 961	229 832	457 577	687 409	1 377 552	17 087	239 662	1 120 803
Senegal	90 143	(3 829)	-	86 314	-	-	-	86 314	86 314	-	-
Somalia	476 448	(135 139)	203 577	544 886	209 775	-	209 775	335 111	89 186	26 815	219 110
Sudan	33 500	27 098	-	60 598	38 462	-	38 462	22 136	22 136	-	-
Togo	-	151 028	-	151 028	151 028	-	151 028	-	-	-	-
Turkey	110 778	35 396	153 544	299 718	125 892	55 445	181 337	118 381	-	-	118 381
Uganda	-	88 264	-	88 264	88 264	-	88 264	-	-	-	-
Venezuela	70 571	(483)	-	70 088	25 378	-	25 378	44 710	10 037	34 673	-
Yugoslavia	-	39 694	18 664	58 358	39 694	18 664	58 358	-	-	-	-
Total	17 161 520	4 717 391	1 078 054	22 956 965	8 697 156	939 838	9 636 994	13 319 971	5 646 020 a/	2 372 098 a/	5 301 853

(statement 1)

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a/ Contributions outstanding for 1988 and prior years 5 646 020
Contributions outstanding for 1989 2 372 098

Total 8 018 118

(note 6)

SCHEDULE 4

UNDP· UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Miscellaneous income and expenditure for the year ended 31 December 1989

(United States dollars)

1988				1989
86 571 084	Income from investments			101 930 642
254 909	Interest on construction loans			178 577
348 064	Miscellaneous income from accounts of executing agencies (net)			289 333
(6 035 440)	Prior year interest on cost-sharing contributions transferred to extrabudgetary resources		(note 18)	(6 759 371)
	Transfer of interest earned in prior years to:			
	trust fund contributions	(1 469 462)		
(4 560 466)	Advances for management service agreements	(3 507 858)		(4 977 320)
(1 076 341)	Adjustment of interest accrued in prior year			-
	Net sundry income (expenditure):			
3 245 987	Savings in liquidating obligations of prior biennium	-		
(54 426)	Miscellaneous write-offs	(77 628)		
2 035 423	Other	1 105 412		1 027 784
(8 194 436)	Net adjustments on revaluation of currencies and gains/losses on exchange		(note 1 (c))	(35 931 425)
72 534 358	Total		(statement I)	55 758 220

SCHEDULE 5

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

1989 expenditure by agency

(Thousands of United States dollars)

Agency	Indicative planning figures					Indicative planning figure add-on funds	Special Programme Resources	Special industrial services	Special Measures Fund for the Least Developed Countries	Cash counterpart	Subtotal	Programme support costs	Total
	Country	Regional	Inter-regional	Global	Total								
UNITED NATIONS	92 474	4 577	625	-	97 676	-	213	-	2 614	3 817	104 320	13 083	117 403
ECA	-	7 014	-	-	7 014	-	374	-	-	-	7 388	960	8 348
ECE	-	376	-	-	376	-	-	-	-	-	376	49	425
ECLAC	-	2 193	-	-	2 193	-	305	-	-	-	2 498	325	2 823
ESCWA	-	181	-	-	181	-	7	-	-	-	188	24	212
ESCAP	-	8 715	-	-	8 715	-	1 208	-	-	-	9 923	1 290	11 213
UNIDO	72 838	3 255	-	-	76 093	-	6	2 961	149	659	79 868	10 319	90 187
UNCTAD	3 654	7 937	1 386	-	12 977	-	740	-	966	45	14 728	1 910	16 638
UNCHS	13 189	106	-	-	13 295	-	892	-	72	28	14 287	1 855	16 142
ILO	55 579	3 813	70	-	59 462	-	295	-	1 623	762	62 142	8 017	70 159
FAO	146 892	14 598	1 175	-	162 665	-	2 891	-	1 156	1 432	168 144	21 661	189 805
UNESCO	23 679	6 788	173	-	30 640	-	118	-	1 000	22	31 780	4 109	35 889
ICAO	25 496	9 206	237	-	34 939	-	232	-	12	1 021	36 204	4 574	40 778
WHO	11 334	2 762	1 970	3 875	19 941	-	226	-	23	15	20 205	2 300	22 505
WORLD BANK	29 333	18 198	8 194	389	56 114	-	726	-	681	512	58 033	6 381	64 414
UPU	1 684	757	-	-	2 441	-	8	-	-	-	2 449	539	2 988
ITU	18 702	6 696	-	-	25 398	-	723	-	199	75	26 395	3 259	29 654
WMO	11 778	3 193	94	-	15 065	-	-	-	-	49	15 114	2 097	17 211
IMO	2 869	2 693	150	-	5 712	-	201	-	-	-	5 913	1 122	7 035
WIPO	1 709	1 589	-	-	3 298	-	-	-	-	44	3 342	735	4 077
IAEA	2 416	520	-	-	2 936	-	-	-	-	16	2 952	651	3 603
ITC	9 237	4 386	1 034	-	14 657	-	-	-	153	37	14 847	1 927	16 774
WTO	1 762	1 108	-	-	2 870	-	35	-	96	-	3 001	660	3 661
AfDB	-	2 376	-	-	2 376	-	-	-	-	-	2 376	309	2 685
AsDB	8 481	-	-	-	8 481	-	-	-	253	-	8 734	1 148	9 882
GOVERNMENTS	87 056	5 242	38	-	92 336	852	4 445	-	562	1 884	100 079	1 267	101 346
United Nations Volunteers programme	8 823	1 887	27	-	10 737	-	369	-	885	467	12 458 a/	-	12 458
UNDP	44 588	11 153	2 322	7 821	65 884	319	21 207	-	1 569	847	89 826 a/	22 181 a/	112 007
Current year expenditure (inclusive of cost-sharing)	673 573	131 319	17 495	12 085	834 472	1 171	35 221	2 961	12 013	11 732	897 570	112 752	1 010 322
Charged to:													
Sources of funds as per column heading	579 622	122 449	13 800	11 840	727 711	1 171	34 136	2 961	12 005	11 732	789 716	103 946	893 662
Cost-sharing	93 951	8 870	3 695	245	106 761	-	1 085	-	8	-	107 854	8 806	116 660
Current year expenditure (inclusive of cost-sharing)	673 573	131 319	17 495	12 085	834 472	1 171	35 221	2 961	12 013	11 732	897 570	112 752	1 010 322
Adjustments to prior years (net)											5 816 b/	110 c/	5 926
Total (inclusive of cost-sharing)											903 386	112 862	1 016 248
											(statement I)	(statement I)	

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a/ See statement V.

b/ See note 10 (a).

c/ See note 10 (b).

SCHEDULE 6

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

UNDP biennial budget

Programme support and administrative services costs for the biennium 1988-1989

(United States dollars)

	Appropriations			Expenditure					
	Gross appropriations	Estimated income	Net appropriations	Disbursements	Unliquidated obligations	Gross expenditure	Income received	Net expenditure	Unencumbered balance
UNDP core activities	348 097 200	29 340 000	318 757 200	324 688 451	13 022 102	337 710 553 a/	27 188 900	310 521 653	8 235 547
Office for Project Services	36 953 600	16 944 700	20 008 900	31 392 806	1 760 262	33 153 068	17 506 204	15 646 864	4 362 036
Inter-agency Procurement Services Office	3 266 500	-	3 266 500	3 113 720	96 573	3 210 293	-	3 210 293	56 207
United Nations Volunteers programme	18 386 200	-	18 386 200	15 452 668	1 655 564	17 108 232	-	17 108 232	1 277 968
Headquarters government execution support	1 400 000	-	1 400 000	1 206 155	-	1 206 155	-	1 206 155 b/	193 845
	408 103 500	46 284 700	361 818 800	375 853 800	16 534 501	392 388 301	44 695 104 c/	347 693 197 d/	14 125 603

a/ See schedule 6.1.

b/ See note 15.

c/ See note 16.

d/ Consisting of:

	1988	1989
UNDP core activities	147 091 537	163 430 116 e/
Office for Project Services	6 341 546	9 305 318 f/
Inter-agency Procurement Services Office	1 678 964	1 531 329 f/
United Nations Volunteers programme	7 250 932	9 857 300 f/
Headquarters government execution support	507 874	698 281 f/
	162 870 853	184 822 344

e/ See statement I.

f/ Shown as programme support costs on statement V.

SCHEDULE 6.1

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Expenditure against UNDP core activities by major category of expenditure for the biennium 1988-1989

(United States dollars)

		Expenditure			
	Revised estimates a/	Expenditure in 1988	Disbursements in 1989	Unliquidated obligations as at 31 December 1989	Total
Salaries and wages	160 307 600	71 851 178	80 190 436	745 799	152 787 413
Common staff costs	98 949 600	45 923 947	45 897 974	4 700 336	96 522 257
Travel on official business	8 642 800	4 209 372	3 488 731	475 769	8 173 872
Contractual services	5 497 700	2 852 811	2 654 459	505 016	6 012 286
General operating expenses	48 051 600	20 851 818	21 629 039	2 103 684	44 584 541
Supplies and materials	5 903 000	2 851 916	2 907 250	361 431	6 120 597
Acquisition of furniture and equipment	11 610 600	7 429 032	4 280 808	3 163 151	14 872 991
UNDP share of joint activities within the United Nations system	9 134 300	3 992 099	3 677 581	966 916	8 636 596
	348 097 200	159 962 173	164 726 278	13 022 102	337 710 553

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a/ As submitted to the Governing Council at its thirty-sixth session in June 1989.

SCHEDULE 7

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Extrabudgetary income and expenditure for the year ended 31 December 1989

(United States dollars)

	Balance as at 1 January 1989	Income received in 1989	Transfer between resources in 1989	Expenditure				Balance available as at 31 December 1989
				Disbursements in 1989	Unliquidated obligations as at 31 December 1989	Savings in liquidating prior year obligations	Total expenditure in 1989	
Support services provided by UNDP core activities to UNDP non-core activities and trust funds administered by UNDP	3 869 240	9 677 372	-	7 837 293	1 006 061	94 685	8 748 669	4 797 943
Administrative support of activities financed by the Reserve for Field Accommodation	10 069	732	-	6 000	-	-	6 000	4 801
Programme and administrative support in field offices	11 363 488	12 758 453 a/	1 039 726 b/	11 426 619	862 409	149 477	12 139 551	13 022 116
Procurement services provided by the Inter-agency Procurement Services Office	176 194	418 415	-	482 716	31 825	24 100	490 441	104 168
Project reimbursement for headquarters services	-	76 200	-	46 100	-	-	46 100	30 100
Total (statement IV)	15 418 991	22 931 172	1 039 726	19 798 728	1 900 295	268 262	21 430 761	17 959 128
		(statement I)					(statement I)	(statement II)

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a/ See note 18.

b/ See statement IV.

SCHEDULE 8

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Expert hiatus financing, extended sick leave costs and compensation payments for the year ended 31 December 1989

(United States dollars)

1988			1989
	Expert hiatus financing		
4 954	United Nations		6 528
13 821	ILO		48 326
23 318	FAO		271 125
10 363	ICAO		22 788
-	ITC		6 527
-	ITU		6 793
52 456			362 087
	Extended sick leave costs		
69 278	United Nations		54 634
40 237	ILO		77 790
415 013	FAO		76 870
-	ICAO		11 631
-	ECLAC		24 062
21 481	WHO		-
3 365	ITU		-
549 374			244 987
	Compensation payments to experts - financially completed projects		
1 041	ICAO		1 165
1 909	UNIDO		-
34 902	UNDP/Office for Project Services		17 142
37 852			18 307
639 682	Total	(statement I)	625 381

SCHEDULE 9

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Status of bilateral and other resources received under management service agreements as at 31 December 1989

(United States dollars)

				Cost of services			
Source of funding	Recipient country	Balance 1 January 1989	Income received 1989 a/	Disbursements 1989	Unliquidated obligations as at 31 December 1989	Total 1989	Unencumbered balance 31 December 1989
Executed by Office for Project Services							
IADB	Argentina	(57 075)	1 309 134	824 849	1 099 019	1 923 868	(671 809)
World Bank	Argentina	2 075 158	3 052 720	3 958 551	151 423	4 109 974	1 017 904
Italy	Argentina/Uruguay	1 120 745	28 174	726 570	182 903	909 473	239 446
IDA	Bolivia	(1 107 913)	6 898 424	4 116 110	438 253	4 554 363	1 236 148
Multiple	Bolivia	1 760 000	3 376 261	3 899 462	1 028 326	4 927 788	208 473
IDB	Bolivia	-	1 000 000	938 775	252 934	1 191 709	(191 709)
World Bank	Brazil	1 429	490 764	261 003	76 766	337 769	154 424
Sweden	Burkina Faso	(223 761)	223 761	-	-	-	-
Italy	Central America	351 120	708 700	346 754	52 895	399 649	660 171
Italy	Chad	5 265 984	4 838 178	11 726 252	4 901 368	16 627 620	(6 523 458) c/
World Bank	Chile	(33 890)	22 918	(11)	-	(11)	(10 961)
Italy	Colombia	1 165 566	7 578	362 472	15 000	377 472	795 672
USAID	Costa Rica	19 696	35 203	8 271	-	8 271	46 628
World Bank	Costa Rica	301 470	104 642	369 091	346 018	715 109	(308 997)
Japan	Côte d'Ivoire	-	118 500	128 160	-	128 160	(9 660) c/
Italy	Cuba	-	3 081 038	39 970	-	39 970	3 041 068
IDA	Djibouti	43 128	2 418	21 084	-	21 084	24 462
World Bank	Ecuador	484 277	672 651	397 774	112 385	510 159	646 769
Italy	Egypt	3 685 831	71 890	187 117	30 520	217 637	3 540 084
Netherlands	Egypt	110 081	267 395	302 689	2 465	305 154	72 322
Italy	El Salvador	3 137 552	(287 609)	283 213	320 080	603 293	2 246 650
IDA	Ethiopia	504 572	39 863	145 434	61 460	206 894	337 541
Italy	Ethiopia	3 236 149	253 497	2 709 707	400 942	3 110 649	378 997
Joint	Europe (regional)	92 764	6 488	-	-	-	99 252
Netherlands	Gautemala	527 916	16 946	850 977	-	850 977	(306 115)
Italy	Guinea	6 852 000	89 096	498 473	108 192	606 665	6 334 431
Japan	Guinea	-	3 536 763	159 480	2 638 131	2 797 611	739 152
World Bank	Honduras	74 336	85 716	111 566	19 383	130 949	29 103
IDA	Indonesia	3 609	2 153	-	-	-	5 762
Australia	Lao People's Democratic Republic	(29 020)	389 840	322 122	-	322 122	38 698
Japan	Madagascar	-	10 714 286	252 864	8 341 463	8 594 327	2 119 959
Japan	Mauritania	-	3 496 504	159 872	3 245 875	3 405 747	90 757
Japan	Niger	219 225	6 918 455	1 829 739	5 294 209	7 123 948	13 732
Sweden	Niger	(235 886)	235 886	-	-	-	-
IDA	Pakistan	(17 230)	37 672	13 741	21 150	34 891	(14 449) c/
Australia	Papua New Guinea	-	-	31 820	-	31 820	(31 820) c/
World Bank	Papua New Guinea	316 393	1 687 210	1 347 575	29 606	1 377 181	626 422
Italy	Peru/Guatemala/ Zimbabwe	1 688 201	74 910	1 292 544	131 691	1 424 235	338 876
France	Regional Africa	441 696	58 490	65 855	14 500	80 355	419 831
Italy	Regional Africa	520 628	-	52 630	18 486	71 116	449 512
Sweden	Regional Africa	-	500 000	199 260	44 800	244 060	255 940
Japan	Senegal	-	157 670	240 760	-	240 760	(83 090) c/
Japan	Somalia	-	3 214 286	881 119	921 385	1 802 504	1 411 782
Italy	Sudan	18 250 970 b/	1 395 256	18 264 718	5 147 822	23 412 540	(3 766 314) c/
Italy	Thailand	155 471	-	149 225	-	149 225	6 246
Japan	Togo	-	2 447 552	218 740	1 996 697	2 215 437	232 115
World Bank	Turkey	905 902	641 952	722 070	65 089	787 159	760 695
World Bank	Uganda	(92 076)	1 537 425	833 500	47 040	880 540	564 809
Australia	Viet Nam	107 805	1 014 492	850 745	16 622	867 367	254 930
World Bank	Yemen	113 756	396 948	492 284	46 102	538 386	(27 682) c/
		51 736 579	64 972 096	61 594 976	37 621 000	99 215 976	17 492 699
Executed by other agencies							
Czechoslovakia	interregional	390 770	253 014	46 009	-	46 009	597 775
Grand total		52 127 349	65 225 110	61 640 985	37 621 000	99 261 985	18 090 474 (statement II)

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a/ Total income received comprises: advances of $61,766,701 received from donors in accordance with management service agreements entered into by UNDP for the provision of bilateral and other programmes and interest of $3,458,409 earned on those advances.

b/ See note 11.

c/ At the time of preparing these financial statements, sufficient funds had been received in 1990 to eliminate the deficits.

SCHEDULE 10

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Investments as at 31 December 1989

(United States dollars)

1988	Type	Currency	1989
	Current accounts		
22 562		Austrian schillings	31 185
1 638 199		Canadian dollars	1 051 026
214 372		Danish kroner	233 300
93 658		Deutsche mark	30 582
43 617		Finnish markkaa	56 410
8 889		French francs	21 207
123 661		Icelandic kronur	190 162
28 880		Israeli shekels	69 989
107 911		Italian lire	77 331
103 883		Japanese yen	32 364
1 211 057		Netherlands guilders	78 624
31 786		New Zealand dollars	15 145
81 378		Norwegian kronor	396 300
47 555		Pounds sterling	202 419
53 836		Swedish kronor	1 461 774
47 438		Swiss francs	46 426
35 884		United States dollars	12 952
3 894 576			4 007 196
	Interest-bearing accounts		
2 940 000		United States dollars	942 000
	Call accounts		
86 957		Australian dollars	23 662
175 000		Austrian schillings	-
201 523		Belgian francs	6 133
227 731		Canadian dollars	2 572 414
185 240		Danish kroner	8 621
378 488		Deutsche mark	50 838
295 121		Finnish markkaa	12 000
165 529		French francs	16 367
193 798		Irish pounds	29 412
243 579		Italian lire	-

SCHEDULE 10 (continued)

1988	Type	Currency	1989
	Call accounts (continued)		
577 622		Japanese yen	157 133
143 076		Norwegian kronor	10 965
663 793		Spanish pesetas	21 957
456 666		Swedish kronor	15 625
312 500		Swiss francs	62 112
1 031 308		Pounds sterling	468 750
5 337 931			3 455 949
	Time-deposits		
22 683 633		Australian dollars	10 314 961
625 000		Austrian schillings	-
6 509 697		Belgian francs	6 920 000
840 336		Canadian dollars	8 452 673
27 108 435		Danish kroner	21 551 724
52 616 282		Deutsche mark	24 022 347
2 926 828		Finnish markkaa	3 941 177
46 928 327		French francs	40 212 766
1 603 206		Indian rupees	-
1 395 349		Irish pounds	1 911 765
59 922 183		Italian lire	49 734 849
40 573 769		Japanese yen	105 051 049
53 846 153		Netherlands guilders	36 955 446
2 810 458		New Zealand dollars	595 238
19 538 461		Norwegian kronor	11 732 456
15 653 776		Pounds sterling	21 250 000
2 566 372		Spanish pesetas	2 852 174
41 666 667		Swedish kronor	55 812 500
34 375 002		Swiss francs	36 739 130
657 000 000		United States dollars	539 000 000
1 091 189 934			977 050 255
	Interest-bearing bonds and notes		
42 458 594		United States dollars	79 820 399
11 960 386		Deutsche mark	16 459 140
-		Canadian dollars	9 338 161
-		Netherlands guilders	4 828 078
6 944 444		Swiss francs	9 316 770
61 363 424			119 762 548

SCHEDULE 10 (concluded)

1988	Type	Currency	1989
	Currencies other than United States dollars - other securities		
56 792 466		Canadian dollars	33 812 672
	Investments held in field offices		
318 471		Argentinian australes	-
-		Iran (Islamic Republic of) - United States dollars	80 000
100 000		Tunisia-United States dollars	-
84 507		Turkish liras	-
502 978			80 000
1 222 021 309	Total		1 139 110 620
689 223 774	General resources	(statement II)	640 035 974
316 228 106	Subsidiary programmes	(statement II)	284 072 629
200 000 000	Operational Reserve	(statement II)	200 000 000
16 569 429	Reserve for Field Accomodation	(schedule 11)	15 002 017
1 222 021 309			1 139 110 620

SCHEDULE 11

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Status of the investments of the Reserve for Field Accommodation as at 31 December 1989

(United States dollars)

		Advances	Outstanding commitments a/
A.	Construction loans to Governments	5 030 655 b/	-
B.	UNDP construction	3 885 432	12 284 566 c/
C.	Household Appliances Rental Scheme	717 661 d/	32 339 d/
D.	Repairs and rehabilitation of houses	364 235	285 765
	Total outstanding	9 997 983	12 602 670
E.	General investments	15 002 017 e/	
	Authorized level of reserve	25 000 000	
		(statement II)	

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a/ See note 1 (e).

b/ See schedule 11.1.

c/ See schedule 11.2.

d/ See schedule 11.3.

e/ See schedule 10.

SCHEDULE 11.1

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Construction loans of the Reserve for Field Accommodation as at 31 December 1989

(United States dollars)

Borrower	Repayment period of loan	Balance as at 1 January 1989	Repayments received in 1989	Balance as at 31 December 1989	Analysis of loan balance	
					Due for 1989 and prior years	Due for future years
Angola	1984-99	1 651 193	139 698	1 511 495	-	1 511 495
Botswana	1975-89	53 810	53 810	-	-	-
Burundi						
- Phase I	1976-91	127 288	104 607	22 681	22 681	-
- Phase II	1988-03	997 187	-	997 187	94 318	902 869
Democratic Yemen	1984-99	887 733	70 373	817 360	-	817 360
Equatorial Guinea	1988-03	691 912	35 151	656 761	-	656 761
Lesotho	1976-90	99 492	48 891	50 601	-	50 601
Malawi						
- Phase I	1975-90	29 978	20 650	9 328	-	9 328
- Phase II	1976-91	36 229	14 361	21 868	-	21 868
- Phase III	1980-95	34 873	3 649	31 224	-	31 224
- Phase IV	1988-02	902 489	45 849	856 640	-	856 640
Rwanda	1976-90	28 196	28 196	-	-	-
Swaziland	1976-90	73 797	18 287	55 510	18 608	36 902
Total		5 614 177	583 522	5 030 655	135 607	4 895 048

SCHEDULE 11.2

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

UNDP construction financed by the Reserve for Field Accommodation as at 31 December 1989

(United States dollars)

Country	Commitment balance as at 1 January 1989	1989 Commitments	Advances in 1989	Commitment balance as at 31 December 1989
Loan				
Cape Verde	-	600 000	11 739	588 261
Comoros	400 000	-	-	400 000
Guinea-Bissau	-	600 000	11 739	588 261
Maldives	330 635	-	8 647	321 988
Sao Tome and Principe	600 000	-	11 739	588 261
Viet Nam	-	1 570 000	201 811	1 368 189
Zambia	1 159 258	-	544 230	615 028
Subtotal	2 489 893	2 770 000	789 905	4 469 988
Investment				
Cape Verde	-	1 200 000	23 478	1 176 522
Comoros	988 189	-	40 745	947 444
Ghana	578 774	-	37 239	541 535
Guinea-Bissau	-	1 200 000	23 478	1 176 522
Mozambique	1 000 000	-	21 963	978 037
Somalia	1 065 877	-	44 141	1 021 736
Sao Tome and Principe	1 200 000	-	23 478	1 176 522
Uganda	60 673	800 000	697 688	162 985
Zambia	633 275	-	-	633 275
Subtotal	5 526 788	3 200 000	912 210	7 814 578
Total	8 016 681	5 970 000	1 702 115	12 284 566

READEX FICHE

SCHEDULE 11.3

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Household Appliances Rental Scheme financed by the Reserve for Field Accommodation as at 31 December 1989

(United States dollars)

Cost of appliances		776 743
Less:		
Rental income	51 055	
Sales income	9 725	
	60 780	
Less: Repairs and maintenance	1 698	
		59 082
		717 661
Invested balance		32 339
		750 000

SCHEDULE 12

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Junior Professional Officers programme

Status of funds as at 31 December 1989

(United States dollars)

Sources of financing	Balance as at 1 January 1989	Receipts	Disbursements	Balance as at 31 December 1989
Governments				
Australia	-	399 355	24 189	375 166
Austria	107 783	-	107 043	740
Belgium	119 607	599 198	522 197	196 608
Canada	1 435 340	-	1 416 866	18 474
Denmark	(134 693)	1 970 847	1 697 935	138 219
Finland	284 769	817 073	1 028 159	73 683
France	(366 261)	1 217 944	973 106	(121 423)
Germany, Federal Republic of	1 321 477	2 648 690	2 042 708	1 927 459
Ireland	(16 361)	60 606	29 752	14 493
Italy	(989 569)	2 500 000	2 810 670	(1 300 239) a/
Japan	384 526	370 324	1 117 034	(362 184) b/
Netherlands	746 693	2 175 152	2 602 383	319 462
Norway	(52 699)	638 521	493 601	92 221
Spain	5 292	343 218	556 810	(208 300)
Sweden	345 870	318 764	591 847	72 787
Switzerland	104 346	212 399	243 431	73 314
Total	3 296 120	14 272 091	16 257 731	1 310 480

(statement II)

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a/ At the time of preparing the financial statements, sufficient funds had been received in 1990 to eliminate these deficits.

b/ The amount of $279,347, received in 1989, will be applied in 1990.

SCHEDULE 13

UNDP: UNITED NATIONS DEVELOPMENT PROGRAMME ACCOUNT

Office for Project Services

Programme expenditure and programme support cost earnings account for the year ended 31 December 1989

(United States dollars)

	Programme expenditure			Programme support cost earnings 1989
	Disbursements 1989	Unliquidated obligations as at 31 December 1989	Total expenditure 1989	
United Nations Development Programme				
Indicative planning figures and cost-sharing	50 960 925	14 207 942	65 168 867	7 193 071
Indicative planning figures - add-on funds	241 463	77 514	318 977	35 087
Special Programme Resources	14 659 392	2 938 549	17 597 941	1 923 589
Special Measures Fund for the Least Developed Countries	1 129 721	401 362	1 531 083	168 419
Cash counterpart	762 425	84 876	847 301	29 656
	67 753 926	17 710 243	85 464 169 a/	9 349 822
United Nations Population Fund	961 283	143 799	1 105 082	15 822
United Nations Fund for Drug Abuse Control	11 195 928	2 017 045	13 212 973	956 800
Trust funds				
UNDP Trust Fund for the Africa 2000 Network	460 592	111 422	572 014	62 922
United Nations Capital Development Fund	8 739 352	5 951 818	14 691 170	734 561
United Nations Trust Fund for Sudano-Sahelian Activities	8 917 176	-	8 917 176	584 648
United Nations Fund for Science and Technology for Development	2 652 678	181 647	2 834 325	163 116
United Nations Development Fund for Women	1 737 246	336 263	2 073 509	227 721
UNDP Energy Account	166 088	12 357	178 445	(7 245)
Initial Initiative against Avoidable Disablement (IMPACT)	45 532	15 357	60 889	-
Trust Fund for the Training in the USSR of Specialists from Developing Countries	190 829	-	190 829	3 810
Trust Fund for Special Netherlands Contribution for the Least Developed Countries	6 937	14 912	21 849	3 412
UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition	259 887	32 948	292 835	-
UNDP Trust Fund for Economic and Technical Co-operation among Developing Countries	3 500	-	3 500	-
UNDP Trust Fund for Assistance to Refugee-related Development Projects in Africa	141 057	54 182	195 239	9 026
UNDP Trust Fund to Combat Poverty and Hunger in Africa	660 538	57 365	717 903	78 970
UNDP Trust Fund for Action on Development Issues	446 722	27 791	474 513	23 726
UNDP Trust Fund for Afghanistan	2 446 607	932 452	3 379 059	335 931
UNDP Development Study Programme	(18 142)	-	(18 142)	-
UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia	157 859	-	157 859	7 893
Trust Fund for Special Economic Assistance Programmes	18 246	-	18 246	50
UNDP/Finland Trust Fund for the National Technical Co-operation Assessment Programme	77 856	36 430	114 286	12 571

SCHEDULE 13 (concluded)

	Programme expenditure			Programme support cost earnings 1989
	Disbursements 1989	Unliquidated obligations as at 31 December 1989	Total expenditure 1989	
Trust funds (continued)				
Emergency Assistance to the People's Republic of Mozambique	91 746	-	91 746	10 092
Special Action Programme for Administration and Management (SAPAM)	183 916	47 509	231 425	25 457
Support of the Steering Committee for the United Nations Programme of Action for African Economic Recovery and Development 1986-1990	195 448	9 300	204 748	12 285
Finland Trust Fund	21 113	-	21 113	1 267
UNDP/Australian Development Assistance Bureau Trust Fund	-	-	-	23 927
Inter-Relations World Bank	(4 283)	-	(4 283)	(343)
Nicosia Master Plan: Implementation Phase	14 424	-	14 424	577
UNDP Trust Fund for Social Mobilization for Development	44 136	-	44 136	4 855
	27 657 060	7 821 753	35 478 813	2 319 229
Management service agreements - fees				6 546 905
Total programme support costs earnings				19 188 578
Less: Programme support and administrative services costs				(19 168 570)
				20 008
Add: Adjustment of programme support costs relating to indicative planning figure projects				42 486
Excess of income over expenditure				62 494

a/ As shown in statement V.

STATEMENT VI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust Fund for Assistance to Colonial Countries and Peoples

Status of funds as at 31 December 1989

(United States dollars)

1988		1989
	INCOME AND EXPENDITURE FOR THE YEAR	
-	Interest income	-
-	Excess of income over expenditure	-
	ASSETS	
-	Investments	-
	LIABILITIES AND UNEXPENDED RESOURCES	
-	Due to UNDP	-
	Unexpended resources	
836	Balance as at 1 January 1989	-
-	Excess of income over expenditure	-
(836)	Transfer to UNDP/resources	-
-	Balance as at 31 December 1989 a/	-
-		- b/

a/ Consisting of:

	1988	1989
Unspent allocations	-	-
Unencumbered funds	-	-
	-	-

b/ Pursuant to General Assembly decision 43/446, this Trust Fund was closed and all resources were transferred to the miscellaneous income of UNDP.

The accompanying notes are an integral part of the financial statements.

STATEMENT VII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Capital Development Fund

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
35 497 561	Voluntary contributions from Governments	(schedule 14)	36 468 822
2 023 136	Cost-sharing contributions	(schedule 15)	175 000
6 296 000	Government contributions for sub-trust funds	(schedule 16)	1 630 175
43 816 697			38 273 997
(47 744)	Exchange adjustments on collection of contributions		(6 643)
43 768 953			38 267 354
	Interest income:		
11 187 985	General resources and cost-sharing		14 378 730
130 653	Sub-trust funds		98 518
(266 344)	Miscellaneous income (expenditure)		(31 548)
54 821 247			52 713 054
	Less: Expenditure		
	Project costs:		
31 231 559	General resources and cost-sharing		45 286 589
1 865 161	Sub-trust funds		564 201
	Reimbursement of programme support costs to executing agencies:		
892 821	General resources and cost-sharing		1 221 636
66 239	Sub-trust funds		15 124
3 214 397	Biennial budget expenditure	(schedule 19)	3 229 034
37 270 177			50 316 584
17 551 070	Excess of income over expenditure		2 396 470
	ASSETS		
	Cash		
39 686	Convertible currencies		33 817
650 340	Usable non-convertible currencies		510 110
360 818	Accumulated non-convertible currencies		379 260
1 050 844			923 187
115 470 898	Investments	(schedule 18)	115 590 177
-	Loan to Governments	(note 19 (d))	1 924 185
26 631	Non-convertible currencies pending United States dollar credit from UNDP		52 775
1 326 605	Operating funds provided to co-operating agencies		1 164 649
687 222	Due from UNDP		-
2 547 611	Accounts receivable and deferred charges		4 002 975
3 572 110	Accrued interest		4 278 072
124 681 921			127 012 833
39 400 000	Investments of the Operational Reserve	(schedule 18)	45 500 000
164 081 921			173 436 020

STATEMENT VII (concluded)

1988			1989
	LIABILITIES, RESERVES AND UNEXPENDED RESOURCES		
347 561	Accounts payable		207 041
7 666 319	Operating funds payable to co-operating agencies		5 881 895
12 317 733	Unliquidated obligations of co-operating agencies		11 729 532
-	Due to UNDP		9 000 713
850 053	Extrabudgetary account for support costs	(note 19 (a))	1 335 351
21 181 666			28 154 532
39 400 000	Operational Reserve	(note 19 (b))	45 500 000
	Unexpended resources		
104 878 579	General resources and cost-sharing		100 025 681
(1 378 324)	Sub-trust funds	(statement XXVII)	(244 193)
103 500 255	Balance as at 31 December 1989 a/		99 781 488
164 081 921			173 436 020

Note: Contributions due from Governments for the current and prior years total $7,680,320 (1988: $6,533,104). An analysis of this amount is provided in note 28.

a/ Movements in resources:

	General resources and cost-sharing	Sub-trust funds	Total
As at 1 January 1989	104 878 579	(1 378 324)	103 500 255
Excess of income over expenditure	1 247 102	1 149 368	2 396 470
Transfer of resources	-	(15 237)	(15 237)
	106 125 681	(244 193)	105 881 488
Transfer to Operational Reserve	(6 100 000)	-	(6 100 000)
Balance 31 December 1989	100 025 681	(244 193)	99 781 488

Consisting of:

	1988	1989
Unspent allocations:		
General resources and cost-sharing	207 414 107	221 320 129
Loan commitments undrawn	-	7 224 456
Sub-trust funds	1 143 502	2 829 450
Allocations in excess of resources:		
General resources and cost-sharing (note 19 (c))	(102 535 528)	(128 518 904)
Sub-trust funds	(2 521 826)	(3 073 643)
	103 500 255	99 781 488

The accompanying notes are an integral part of the financial statements.

STATEMENT VIII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Revolving Fund for Natural Resources Exploration

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
2 338 811	Voluntary contributions from Governments	(schedule 14)	2 523 599
-	Extrabudgetary contributions from Governments		78 500
610 964	Interest income		564 998
(28 966)	Miscellaneous income (expenditure)		59 371
2 920 809			3 226 468
	Less:		
	Expenditure		
6 889 553	Project costs a/		1 215 838
1 266 757	Biennial budget expenditure	(schedule 19)	1 205 355
72 307	Extrabudgetary activities		45 530
8 228 617			2 466 723
	Excess of income over expenditure		
(5 307 808)	(1988: Excess of expenditure over income)		759 745
	ASSETS		
	Cash		
7 186	Convertible currencies		6 707
57 003	Cash at field offices		51 521
6 445 000	Investments	(schedule 18)	6 568 000
-	Accounts receivable and deferred charges		1 222
54 035	Accrued interest		14 976
6 563 224			6 642 426
	LIABILITIES AND UNEXPENDED RESOURCES		
2 746 074	Accounts payable	(note 20 (a))	1 062 538
-	Management services agreements	(note 20 (b))	511 062
447 237	Due to UNDP		812 718
-	Extrabudgetary account for support costs	(note 20 (d))	126 450
3 193 311			2 512 768
	Unexpended resources		
3 377 461	General resources		4 104 236
(7 548)	Extrabudgetary activities		25 422
3 369 913	Balance as at 31 December 1989 b/		4 129 658
6 563 224			6 642 426

Note: Contributions due from Governments for the current and prior years total $68,328 (1988: $69,537). An analysis of this amount is provided in note 28.

a/ Includes $563,775 of pre-project expenditure.

b/ Movements in resources:

	General resources	Extrabudgetary activities	Total
Balance as at 1 January 1989	3 377 461	(7 548)	3 369 913
Excess of income over expenditure	726 775	32 970	759 745
Balance as at 31 December 1989	4 104 236	25 422	4 129 658

Consisting of:

	1988	1989
Unspent allocations	8 599 425	7 835 728
Unencumbered funds - extrabudgetary activities	-	25 422
Allocations in excess of general resources (note 20 (a))	(5 221 964)	(3 731 492)
Expenditure in excess of resources - extrabudgetary activities	(7 548)	-
	3 369 913	4 129 658

The accompanying notes are an integral part of the financial statements.

STATEMENT IX

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Trust Fund for Sudano-Sahelian Activities

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
7 559 878	Voluntary contributions from Governments	(schedule 14)	6 719 053
13 512 668	Cost-sharing contributions	(schedule 15)	17 762 671
2 119 118	Government contributions for sub-trust funds	(schedule 16)	4 086 486
	Interest income:		
1 944 811	General resources		3 371 089
51 101	Sub-trust funds		67 656
64 355	Miscellaneous income		14 085
25 251 931			32 021 040
	Less: Expenditure		
	Project costs:		
778 268	General resources		1 673 000
15 192 865	Cost-sharing		12 290 820
2 376 536	Sub-trust funds		1 483 866
	Reimbursement of programme support costs to executing agencies:		
54 260	General resources		51 493
923 113	Cost-sharing		732 678
180 574	Sub-trust funds		83 675
2 000 050	Biennial budget expenditure	(schedule 19)	1 945 868
21 505 666			18 261 400
	Adjustment to prior years' programme		
(41 767)	expenditure (net) - general resources		(200 791)
7 381	- cost-sharing		44 747
	Adjustment to prior years' programme		
-	support costs (net) - general resources		(13 425)
44 978	- cost-sharing		(7 050)
21 516 258			18 084 881
3 735 673	Excess of income over expenditure		13 936 159
	ASSETS		
	Cash		
5 464	Convertible currencies		525
56	Accumulated non-convertible currencies		-
-	Cash at field office		400
34 499 370	Investments	(schedule 18)	47 993 668
	Operating funds provided to Governments		
2 126 455	for executing projects		2 066 750
	Operating funds provided to other executing		
81 377	agencies		438 839
12 292	Accounts receivable and deferred charges		132 848
415 522	Accrued interest		788 282
37 140 536			51 421 312

STATEMENT IX (concluded)

1988			1989
	LIABILITIES AND UNEXPENDED RESOURCES		
457 237	Accounts payable		422 279
556 622	Operating funds payable to Governments for executing projects		568 194
189 083	Operating funds payable to other executing agencies		318 569
3 620 354	Unliquidated obligations of executing agencies		3 013 432
-	Management service agreement	(note 21 (a))	1 241 995
13 690	Due to UNEP for UNDP/UNEP joint-venture activities	(note 21 (b))	121 568
3 167 852	Due to UNDP		2 870 539
609 528	Extrabudgetary account for support costs	(note 21 (c))	522 407
8 614 366			9 078 983
	Unexpended resources		
22 826 936	General resources		29 475 018
5 201 277	Cost-sharing resources		9 902 753
497 957	Sub-trust funds	(statement XXVII)	2 964 558
28 526 170	Balance as at 31 December 1989 a/		42 342 329
37 140 536			51 421 312

Note: Contributions due from Governments for the current and prior years total $4,285,340 (1988: $20 428 084). An analysis of this amount is provided in note 28.

a/ Movement in resources:

	General resources	Cost-sharing resources	Sub-trust funds	Total
Balance as at 1 January 1989	22 826 936	5 201 277	497 957	28 526 170
Excess of income over expenditure	6 648 082	4 701 476	2 586 601	13 936 159
Transfer of resources b/	-	-	(120 000)	(120 000)
Balance as at 31 December 1989	29 475 018	9 902 753	2 964 558	42 342 329

Consisting of:

	1988	1989
Unspent allocations:		
General resources	982 452	1 852 535
Cost-sharing	28 394 810	22 389 440
Sub-trust funds	1 459 064	1 968 002
Unencumbered funds:		
General resources	21 844 484	27 622 484
Sub-trust funds	-	996 555
Allocations in excess of resources:		
Cost-sharing	(23 193 533)	(12 486 687)
Sub-trust funds	(961 107)	-
	28 526 170	42 342 329

b/ See statement XXVII.

The accompanying notes are an integral part of the financial statements.

STATEMENT X

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Volunteers programme

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
1 344 332	Voluntary contributions from Governments	(schedule 14)	975 206
-	Government contributions for sub-trust funds	(schedule 16)	3 132 850
2 376	Donations		1 844
	Interest income:		
158 335	General resources		285 393
26 611	Sub-trust funds		31 671
3 574 812	Recovery of external costs	(note 22 (a))	3 807 667
(31 030)	Miscellaneous income (expenditure)		(74 945)
5 075 436			8 159 686
	Less: Expenditure		
	Project costs:		
2 764 918	General resources		3 837 762
-	Sub-trust funds		165 046
	Reimbursement of programme support costs to executing agencies:		
-	Sub-trust funds		20 000
2 764 918			4 022 808
2 310 518	Excess of income over expenditure		4 136 878
	ASSETS		
546 588	Investments	(schedule 18)	4 694 014
89 420	Due from UNHCR	(note 22 (b))	58 299
5 455 121	Due from UNDP		5 857 565
179 291	Accounts receivable and deferred charges		516 625
-	Accrued interest		13 049
6 270 420			11 139 552
	LIABILITIES AND UNEXPENDED RESOURCES		
88 862	Accounts payable		526 753
491 245	Projects financed by donor Governments	(note 22 (b))	774 632
27 537	Extrabudgetary account for support costs	(note 22 (c))	38 513
607 644			1 339 898
	Unexpended resources		
5 198 391	General resources		6 355 794
464 385	Sub-trust funds	(statement XXVII)	3 443 860
5 662 776	Balance as at 31 December 1989 a/		9 799 654
6 270 420			11 139 552

Note: Contributions due from Governments for the current and prior years total $4,045,546 (1988: $406,977). An analysis of this amount is provided in note 28.

a/ Movement in resources:

	General resources	Sub-trust funds	Total
Balance as at 1 January 1989	5 198 391	464 385	5 662 776
Excess of income over expenditure	1 157 403	2 979 475	4 136 878
Balance as at 31 December 1989	6 355 794	3 443 860	9 799 654

Consisting of:

	1988	1989
Unspent allocations:		
General resources (note 22 (d))	5 726 400	5 544 015
Sub-trust funds	410 000	4 254 954
Unencumbered funds - General resources	(528 009)	811 779
Allocations in excess of resources Sub-trust funds	54 385	(811 094)
	5 662 776	9 799 654

The accompanying notes are an integral part of the financial statements.

STATEMENT XI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Fund for Science and Technology for Development

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
908 237	Voluntary contributions from Governments	(schedule 14)	1 060 057
506 731	Cost-sharing contributions	(schedule 15)	353 641
6 591 407	Government contributions for sub-trust funds	(schedule 16)	2 144 974
	Interest income:		
389 280	General resources and cost-sharing		354 365
116 277	Sub-trust funds		116 225
27 459	Miscellaneous income (expenditure)		(2 240)
8 539 391			4 027 022
	Less: Expenditure		
	Project costs:		
859 538	General resources and cost-sharing		653 838
4 933 305	Sub-trust funds		3 312 131
	Reimbursement of programme support costs to executing agencies:		
41 320	General resources and cost-sharing		33 703
427 002	Sub-trust funds		273 978
677 971	Biennial budget expenditure	(schedule 19)	828 933
44 419	Extrabudgetary expenditure	(note 23 (a))	32 957
6 983 555			5 135 540
1 555 836	Excess of expenditure over income (1988: Excess of income over expenditure)		(1 108 518)
	ASSETS		
	Cash		
4 652	Convertible currencies		6 691
	Non-convertible currencies pending		
137 136	United States dollar credit from UNDP		137 136
6 665 000	Investments	(schedule 18)	4 060 000
657 509	Operating funds provided to Governments for executing projects		647 759
61 350	Operating funds provided to other executing agencies		42 780
38 454	Accounts receivable and deferred charges		5 419
109 181	Accrued interest		34 775
7 673 282			4 934 560

STATEMENT XI (concluded)

1988			1989
	LIABILITIES, RESERVES AND UNEXPENDED RESOURCES		
229 637	Accounts payable		256 715
45 313	Operating funds payable to Governments for executing projects		32 156
162 749	Operating funds payable to other executing agencies		53 787
656 476	Unliquidated obligations of executing agencies		192 946
1 460 003	Due to UNDP		418 640
31 201	Extrabudgetary account for support costs	(note 23 (b))	931
2 585 379			955 175
	Unexpended resources		
3 430 015	General and cost-sharing resources		3 679 364
127 246	Extrabudgetary activities	(note 23 (a))	94 289
1 530 642	Sub-trust funds		205 732
5 087 903	Balance as at 31 December 1989 a/		3 979 385
7 673 282			4 934 560

Note: Contributions due from Governments for the current and prior years total $4,595,272 (1988: $826,439).

a/ Movement in resources:

	General resources and cost-sharing	Extra-budgetary activities	Sub-trust funds	Total
Balance as at 1 January 1989	3 430 015	127 246	1 530 642	5 087 903
Excess of expenditure over income	249 349	(32 957)	1 324 910	(1 108 518)
Balance as at 31 December 1989	3 679 364	94 289	205 732	3 979 385

Consisting of:

	1988	1989
Unspent allocations:		
General resources and cost-sharing	1 281 759	1 984 919
Sub-trust funds	6 596 584	3 187 494
Unencumbered funds:		
General resources and cost-sharing	2 148 256	1 694 445
Extrabudgetary activities	127 246	94 289
Allocations in excess of resources:		
Sub-trust funds	(5 065 942)	(2 981 762)
	5 087 903	3 979 385

The accompanying notes are an integral part of the financial statements.

STATEMENT XII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Special Fund for Land-locked Developing Countries

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
24 952	Interest income		30 625
(1 387)	Miscellaneous expenditure		(1 810)
23 565			28 815
	Less: Expenditure		
132 083	Project costs		110
8 616	Reimbursement of programme support costs to executing agencies		14
140 699			124
(3 833)	Adjustment to prior years' programme expenditure (net)		-
136 866			124
(113 301)	Excess of income over expenditure (1988: Excess of expenditure over income)		28 691
	ASSETS		
	Cash		
76 607	Convertible currencies		68 895
230 000	Investments	(schedule 18)	283 000
17 492	Operating funds provided to other executing agencies		18 913
324 099			370 808
	LIABILITIES AND UNEXPENDED RESOURCES		
13 800	Operating funds payable to Governments for executing projects		13 800
104 275	Operating funds payable to other executing agencies		34 656
51 309	Unliquidated obligations of executing agencies		-
77 280	Due to UNDP		310 105
246 664			358 561
	Unexpended resources		
207 573	Balance as at 1 January 1989		77 435
(113 301)	Excess of income over expenditure (1988: Excess of expenditure over income)		28 691
(16 837)	Transfer to UNDP general resources	(note 24)	(93 879)
77 435	Balance as at 31 December 1989 a/		12 247
324 099			370 808

a/ Consisting of:

	1988	1989
Unspent allocations	32 935	12 247
Unencumbered funds	44 500	-
	77 435	12 247

The accompanying notes are an integral part of the financial statements.

STATEMENT XIII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
348 880	Contributions from the United Nations Fund for Namibia (Nationhood Programme)		-
155 958	Interest income		95 303
7 045	Miscellaneous income		2 915
511 883			98 218
	Less: Expenditure		
1 252 869	Project costs		668 217
77 029	Reimbursement of programme support costs to executing agencies		58 855
1 329 898			727 072
153 396	Transfer of interest income to the United Nations	(note 25)	251 261
(971 411)	Excess of expenditure over income		(880 115)
	ASSETS		
	Cash		
2 386	Convertible currencies		3 779
1 720 000	Investments	(schedule 18)	920 000
401 056	Operating funds provided to executing agencies		309 443
8 797	Accrued interest		375
2 132 239			1 233 597
	LIABILITIES AND UNEXPENDED RESOURCES		
153 396	Accounts payable		251 261
318 066	Operating funds payable to executing agencies		468 417
93 193	Unliquidated obligations of executing agencies		87 300
415 292	Due to UNDP		154 442
979 947			961 420
	Unexpended resources		
2 123 703	Balance as at 1 January 1989		1 152 292
(971 411)	Excess of expenditure over income		(880 115)
1 152 292	Balance as at 31 December 1989 a/		272 177
2 132 239			1 233 597

a/ Consisting of:

	1988	1989
Unspent allocations	875 955	1 250 318
Unencumbered funds	276 337	-
Allocations in excess of resources	-	(978 141)
	1 152 292	272 177

The accompanying notes are an integral part of the financial statements.

STATEMENT XIV

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

United Nations Development Fund for Women

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
6 008 144	Voluntary contributions from Governments	(schedule 14)	6 596 740
213 754	Cost-sharing contributions	(schedule 15)	401 542
870 767	Government contributions for sub-trust funds	(schedule 16)	3 139 046
182 501	Donations		545 753
	Interest income:		
1 098 712	General resources and cost-sharing		1 611 346
43 291	Sub-trust funds		29 393
149 373	Miscellaneous income		57 163
8 566 542			12 380 983
	Less: Expenditure		
	Project costs:		
5 050 857	General resources and cost-sharing		4 824 060
472 752	Sub-trust funds		503 938
	Reimbursement of programme support costs to executing agencies:		
266 781	General resources and cost-sharing		315 922
53 909	Sub-trust funds		57 705
346 047	Technical support costs	(note 26 (a))	373 866
1 395 767	Biennial budget expenditure	(schedule 19)	1 793 998
7 586 113			7 869 489
(7 819)	Adjustment to prior years' programme expenditure (net) - general resources		123 416
(142)	Adjustment to prior years' programme support costs (net) - general resources		(6 906)
7 578 152			7 985 999
988 390	Excess of income over expenditure		4 394 984
	ASSETS		
	Cash		
10 963	Convertible currencies		101 407
8 655 500	Investments	(schedule 18)	13 813 500
1 169 774	Operating funds provided to Governments for executing projects		1 998 746
919 661	Operating funds provided to other executing agencies		835 552
20 647	Accounts receivable and deferred charges		5 356
296 868	Accrued interest		430 062
11 073 413			17 184 623
6 700 000	Investments of the Operational Reserve	(schedule 18)	5 800 000
17 773 413			22 984 623

STATEMENT XIV (concluded)

1988			1989
	LIABILITIES AND UNEXPENDED RESOURCES		
81 629	Accounts payable		146 173
-	Operating funds payable to Governments for executing projects		34 450
93 025	Operating funds payable to other executing agencies		34 431
890 640	Unliquidated obligations of executing agencies		617 351
100 627	Management service agreements	(note 26 (b))	100 627
2 568 759	Due to UNDP		3 617 874
3 734 680			4 550 906
6 700 000	Operational Reserve	(note 26 (c))	5 800 000
	Unexpended resources		
6 088 378	General resources and cost-sharing		8 776 566
1 250 355	Sub-trust funds	(statement XXVII)	3 857 151
7 338 733	Balance as at 31 December 1989 a/		12 633 717
17 773 413			22 984 623

Note: Contributions due from Governments for the current and prior years total $2,006,646 (1988: $618,429). An analysis of this amount is provided in note 28.

a/ Movement in resources:

	General resources and cost-sharing	Sub-trust funds	Total
Balance 1 January 1989	6 088 378	1 250 355	7 338 733
Excess of expenditure over income	1 788 188	2 606 796	4 394 984
	7 876 566	3 857 151	11 733 717
Transfer from Operational Reserve	900 000	-	900 000
Balance as at 31 December 1989	8 776 566	3 857 151	12 633 717

Consisting of:

	1988	1989
Unspent allocations:		
General resources and cost-sharing	8 715 679	9 011 343
Sub-trust funds	1 065 194	4 753 066
Unencumbered funds:		
Sub-trust funds	185 161	-
Allocations in excess of resources:		
General resources and cost-sharing	(2 627 301)	(234 777)
Sub-trust funds	-	(895 915)
	7 338 733	12 633 717

The accompanying notes are an integral part of the financial statements.

STATEMENT XV

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

UNDP Energy Account

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
-	Voluntary contributions from Governments	(schedule 14)	660
4 163 252	Cost-sharing contributions	(schedule 15)	3 246 862
450 403	Interest income		639 295
(8 297)	Miscellaneous income (expenditure)		1 077
4 605 358			3 887 894
	Less: Expenditure		
4 604 984	Project costs		3 721 928
73 320	Reimbursement of programme support costs to executing agencies		12 653
100 256	Administrative and programme support costs		7 161
4 778 560			3 741 742
-	Adjustment to prior years' programme expenditure (net)		(79 860)
(6 460)	Adjustment to prior years' programme support costs (net)		-
4 772 100			3 661 882
(166 742)	Excess of income over expenditure (1988: Excess of expenditure over income)		226 012
	ASSETS		
	Cash		
6 003	Convertible currencies		2 216
3 917 000	Investments	(schedule 18)	8 750 000
5 186	Operating funds provided to Governments for executing projects		5 186
238 962	Operating funds provided to other executing agencies		36 598
2 500 011	Due from UNDP		-
16 903	Accrued interest		151 102
6 684 065			8 945 102
	LIABILITIES AND UNEXPENDED RESOURCES		
450	Accounts payable		700
8 609	Operating funds payable to Governments for executing projects		8 609
7 913	Operating funds payable to other executing agencies		2 192 528
1 099 257	Unliquidated obligations of executing agencies		812 765
-	Due to UNDP		136 652
1 116 229			3 151 254
	Unexpended resources		
5 734 578	Balance as at 1 January 1989		5 567 836
(166 742)	Excess of income over expenditure (1988: Excess of expenditure over income)		226 012
5 567 836	Balance as at 31 December 1989 a/		5 793 848
6 684 065			8 945 102

Note: **Contributions due from Governments** for the current and prior years total $409,227 (1988: $1,126,371). An analysis of this amount is provided in note 28.

a/ Consisting of:

	1988	1989
Unspent allocations	3 815 383	1 466 777
Unencumbered funds	1 752 453	4 327 071
	5 567 836	5 793 848

The accompanying notes are an integral part of the financial statements.

STATEMENT XVI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the Administrator

Initial Initiative against Avoidable Disablement (IMPACT)

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
48 981	Voluntary contributions from Governments and other contributors	(schedule 14)	67 581
	Less: Expenditure		
69 919	Project costs		60 889
(20 938)	Excess of income over expenditure (1987: Excess of expenditure over income)		6 692
	ASSETS		
13 234	Due from UNDP		23 488
13 234			23 488
	LIABILITIES AND UNEXPENDED RESOURCES		
11 796	Unliquidated obligations of executing agencies		15 358
11 796			15 358
	Unexpended resources		
22 376	Balance as at 1 January 1989		1 438
(20 938)	Excess of income over expenditure (1988: Excess of expenditure over income)		6 692
1 438	Balance as at 31 December 1989 a/		8 130
13 234			23 488

a/ Consisting of:

	1988	1989
Unspent allocations	2 852	12 780
Allocations in excess of resources	(1 414)	(4 650)
	1 438	8 130

The accompanying notes are an integral part of the financial statements.

STATEMENT XVII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the Administrator

Trust Fund for the Training in the USSR of Specialists from Developing Countries

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
3 029 666	Voluntary contributions from Governments	(schedule 14)	2 914 431
31 189	Interest income		44 718
17 006	Miscellaneous income		52 505
3 077 861			3 011 654
	Less: Expenditure		
2 432 479	Project costs		2 599 999
	Reimbursement of programme support costs to:		
321 743	Executing agencies		328 571
95 000	UNDP		150 000
2 849 222			3 078 570
(223)	Adjustment to prior years' programme expenditure (net)		-
2 848 999			3 078 570
228 862	Excess of expenditure over income (1988: Excess of income over expenditure)		(66 916)
	ASSETS		
489 666	Operating funds provided to executing agencies		783 361
3 448 507	Due from UNDP		3 102 662
3 938 173			3 886 023
	LIABILITIES AND UNEXPENDED RESOURCES		
200	Accounts payable		-
717 311	Operating funds payable to executing agencies		580 506
731 451	Unliquidated obligations of executing agencies		883 222
1 448 962			1 463 728
	Unexpended resources		
2 260 349	Balance as at 1 January 1989		2 489 211
228 862	Excess of expenditure over income (1988: Excess of income over expenditure)		(66 916)
2 489 211	Balance as at 31 December 1989 a/		2 422 295
3 938 173			3 886 023

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a/ Consisting of:

	1988	1989
Unspent allocations	765 392	1 692 274
Unencumbered funds	1 723 819	730 021
	2 489 211	2 422 295

The accompanying notes are an integral part of the financial statements.

STATEMENT XVIII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the Administrator

Trust Fund for Special Netherlands Contribution for the Least Developed Countries

Status of funds as at 31 December 1989

(United States dollars)

1988		1989
	INCOME AND EXPENDITURE FOR THE YEAR	
190 428	Interest income	192 401
	Less: Expenditure	
598 747	Project costs	21 849
77 838	Reimbursement of programme support costs to executing agencies	2 842
676 585		24 691
(486 157)	Excess of income over expenditure (1988: Excess of expenditure over income)	167 710
	ASSETS	
2 747 054	Due from UNDP	2 688 193
	LIABILITIES AND UNEXPENDED RESOURCES	
241 483	Unliquidated obligations of executing agencies	14 912
	Unexpended resources	
2 991 728	Balance as at 1 January 1989	2 505 571
(486 157)	Excess of income over expenditure (1988: Excess of expenditure over income)	167 710
2 505 571	Balance as at 31 December 1989 a/	2 673 281
2 747 054		2 688 193

a/ Consisting of:

	1988	1989
Unspent allocations	1 694 857	1 771 166
Unencumbered funds	810 714	902 115
	2 505 571	2 673 281

The accompanying notes are an integral part of the financial statements.

STATEMENT XIX

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the Administrator

UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
-	Cost-sharing contributions from Governments	(schedule 15)	150 000
647 626	Interest income		433 088
(2 149)	Miscellaneous income (expenditure)		6 711
645 477			589 799
	Less: Expenditure		
3 432 088	Project costs		1 429 524
(2 786 611)	Excess of expenditure over income		(839 725)
	ASSETS		
	Cash		
8 190	Convertible currencies		1 576
6 236 000	Investments	(schedule 18)	3 350 000
1 949 715	Operating funds provided to Governments for executing projects		1 975 959
396 071	Operating funds provided to executing agencies		139 921
53 493	Accrued interest		13 557
8 643 469			5 481 013
	LIABILITIES AND UNEXPENDED RESOURCES		
-	Operating funds payable to Governments for executing projects		86 299
-	Operating funds payable to executing agencies		3 407
340 259	Unliquidated obligations of executing agencies		169 943
2 409 794	Due to UNDP		167 673
2 750 053			427 322
	Unexpended resources		
8 680 027	Balance as at 1 January 1989		5 893 416
(2 786 611)	Excess of expenditure over income		(839 725)
5 893 416	Balance as at 31 December 1989 a/		5 053 691
8 643 469			5 481 013

Note: Contributions due from Governments for the prior years total $30,000 (1988: $30 000). An analysis of this amount is provided in note 28.

a/ Consisting of:

	1988	1989
Unspent allocations	4 611 779	3 971 758
Unencumbered funds	1 281 637	1 081 933
	5 893 416	5 053 691

The accompanying notes are an integral part of the financial statements.

STATEMENT XX

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the Administrator

Pérez-Guerrero Trust Fund for Economic and Technical Co-operation among Developing Countries

Status of funds as at 31 December 1989

(United States dollars)

1938			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
545 430	Interest income		710 209
-	Miscellaneous income (expenditure)		(40)
545 430			710 169
	Less: Expenditure		
558 429	Project costs		308 854
(12 999)	Excess of income over expenditure (1988: Excess of expenditure over income)		401 315
	ASSETS		
	Cash		
9 502	Convertible currencies		4 961
7 512 000	Investments	(schedule 18)	6 504 359
51 380	Operating funds provided to Governments for executing projects		99 080
-	Operating funds provided to executing agencies		72 583
-	Due from UNDP		226
72 542	Accrued interest		135 433
7 645 424			6 816 642
	LIABILITIES AND UNEXPENDED RESOURCES		
1 171 692	Operating funds payable to executing agencies		-
11 871	Unliquidated obligations of executing agencies		-
46 534	Due to UNDP		-
1 230 097			-
	Unexpended resources		
6 428 326	Balance as at 1 January 1989		6 415 327
(12 999)	Excess of income over expenditure (1988: Excess of expenditure over income)		401 315
6 415 327	Balance as at 31 December 1989 a/		6 816 642
7 645 424			6 816 642

a/ Consisting of:

	1988	1989
Unspent allocation	552 238	483 595
Unencumbered funds	5 863 089	6 333 047
	6 415 327	6 816 642

The accompanying notes are an integral part of the financial statements.

STATEMENT XXI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the Administrator

UNDP Trust Fund for Assistance to Refugee-related Development Projects in Africa

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
(8 073)	Voluntary contributions from Governments	(schedule 14)	1 076 923
538 470	Interest income		462 520
-	Miscellaneous income		841
530 397			1 540 284
	Less: Expenditure		
1 527 265	Project costs		966 098
	Reimbursement of programme support costs to:		
146 460	Executing agencies		49 671
171 422	UNDP		102 378
1 845 147			1 118 147
50 000	Adjustment to prior years' programme expenditure (net)		34 972
6 500	Adjustment to prior years' programme support costs (net)		4 546
1 901 647			1 157 665
(1 371 250)	Excess of income over expenditure (1988: excess of expenditure over income)		382 619
	ASSETS		
6 625 642	Investments	(schedule 18)	4 185 387
213 214	Operating funds provided to Governments for executing projects		232 292
113 925	Operating funds provided to other executing agencies		360 412
83 783	Accrued interest		66 872
-	Due from UNDP		531 989
7 036 564			5 376 952
	LIABILITIES AND UNEXPENDED RESOURCES		
-	Accounts payable		26 773
9 287	Operating funds payable to other executing agencies		-
1 120 786	Unliquidated obligations of executing agencies		95 157
1 034 088	Due to UNDP		-
2 164 161			121 930
	Unexpended resources		
6 243 653	Balance as at 1 January 1989		4 872 403
(1 371 250)	Excess of income over expenditure (Excess of expenditure over income)		382 619
4 872 403	Balance as at 31 December 1989 a/		5 255 022
7 036 564			5 376 952

Note: Contributions due from Governments for prior years total $5,093 (1988: $5,624). An analysis of this amount is provided in note 28.

a/ Consisting of:

	1988	1989
Unspent allocations	1 867 160	2 192 244
Unencumbered funds	3 005 243	3 062 778
	4 872 403	5 255 022

The accompanying notes are an integral part of the financial statements.

STATEMENT XXII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the Administrator

UNDP Trust Fund to Combat Poverty and Hunger in Africa

Status of funds as at 31 December 1989

(United States dollars)

1988			1989
	INCOME AND EXPENDITURE FOR THE YEAR		
963	Donations		-
11 008	Interest income - sub-trust funds		148 829
11 971			148 829
	Less: Expenditure		
1 572 820	Project costs - sub-trust funds		717 903
173 012	Reimbursement of programme support costs to executing agencies - sub-trust funds		78 970
1 745 832			796 873
(1 733 861)	Excess of expenditure over income		(648 044)
	ASSETS		
2 125 266	Due from UNDP		1 120 762
	LIABILITIES AND UNEXPENDED RESOURCES		
13 517	Accounts payable		-
400 308	Unliquidated obligations of executing agencies		57 365
413 825			57 365
	Unexpended resources		
44 307	General resources		44 307
1 666 647	Sub-trust funds	(statement XXVII)	1 018 603
487	Extrabudgetary activities	(note 27)	487
1 711 441	Balance as at 31 December 1989 a/		1 063 397
2 125 266			1 120 762

Note: Contributions due from Governments for extrabudgetary activities for the prior years total $1,022,000 (1988: $1,022,000). An analysis of this amount is provided in note 28.

a/ Movement in resources:

	General resources	Sub-trust funds	Extra-budgetary activities	Total
Balance as at 1 January 1989	44 307	1 666 647	487	1 711 441
Excess of expenditure over income	-	(648 044)	-	(648 044)
Balance as at 31 December 1989	44 307	1 018 603	487	1 063 397

Consisting of:

	1988	1989
Unspent allocations - sub-trust funds	1 230 016	-
Unencumbered funds:		
General resources	44 307	44 307
Sub-trust funds	436 631	1 018 603
Extrabudgetary activities	487	487
	1 711 441	1 063 397

The accompanying notes are an integral part of the financial statements.

STATEMENT XXIII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the Administrator

Trust Fund for the Norwegian Contribution to the Angolan Petroleum Training Centre in Sumbe

Status of funds as at 31 December 1989

(United States dollars)

1988		1989
	INCOME AND EXPENDITURE FOR THE YEAR	
-	Interest income	27 488
-		27 488
	Less: Expenditure	
-	Project costs	-
-	Reimbursement of programme support costs to executing agencies	-
-		-
-	Excess of income over expenditure	27 488
	ASSETS	
393 040	Due from UNDP	420 528
	LIABILITIES AND UNEXPENDED RESOURCES	
-	Operating funds payable to executing agencies	-
	Unexpended resources	
393 040	Balance as at 1 January 1989	393 040
-	Excess of income over expenditure	27 488
393 040	Balance as at 31 December 1989 a/	420 528
393 040		420 528

a/ Consisting of:

	1988	1989
Unspent allocations	50 001	50 001
Unencumbered funds	343 039	370 527
	393 040	420 528

The accompanying notes are an integral part of the financial statements.

STATEMENT XXIV

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Trust funds established by the Administrator in respect of World Bank projects

Status of funds as at 31 December 1989

(United States dollars)

	Trust Fund for Technical Assistance in Jamaica	Trust Fund for Technical Assistance in Panama	Trust Fund for Technical Assistance in Zambia
INCOME AND EXPENDITURE FOR THE YEAR			
Interest income	-	78 999	-
Less: Expenditure			
Project costs	-	(4 283)	-
Reimbursement of programme support costs to executing agencies	-	(343)	-
	-	(4 626)	-
Excess of income over expenditure	-	83 625	-
ASSETS			
Due from UNDP	34 651	338 591	115
UNEXPENDED RESOURCES			
Unexpended resources			
Balance as at 1 January 1989	44 879	254 966	115
Transfer to UNDP	(10 228)	-	-
Excess of income over expenditure	-	83 625	-
Balance as at 31 December 1989 a/	34 651	338 591	115
	34 651	338 591	115

a/ Consisting of:

	Trust Fund for Technical Assistance in Jamaica	Trust Fund for Technical Assistance in Panama	Trust Fund for Technical Assistance in Zambia
Unspent allocations	44 879	321 956	115
Unencumbered funds	-	16 635	-
Allocations in excess of resources	(10 228)	-	-
	34 651	338 591	115

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Other trust funds established by the Administrator

Status of funds as at 31 December 1989

(United States dollars)

		Australian Development Assistance Bureau (ADAB)/UNDP Programme Trust Fund	CIDA/UNDP Trust Fund for the Bangladesh National Household Survey Capability Programme a/
INCOME AND EXPENDITURE FOR THE PERIOD			
Voluntary contributions from Governments	(schedule 14)	310 242	414 756
Interest income		27 526	-
		337 768	414 756
Less: Expenditure			
Project costs		371 963	307 473
Reimbursement of programme support costs to:			
Executing agencies		48 356	39 972
UNDP		-	3 075
		420 319	350 520
Excess of income over expenditure (Excess of expenditure over income)		(82 551)	64 236
ASSETS			
Operating funds provided to Governments for executing projects		48 330	-
Operating funds provided to executing agencies		172 925	35 041
Due from UNDP		404 675	208 370
		625 930	243 411
LIABILITIES AND UNEXPENDED RESOURCES			
Accounts payable		-	2 344
Operating fund payable to executing agencies		147 397	-
Unliquidated obligations of executing agencies		6 212	221 733
		153 609	224 077
Unexpended resources			
Balance as at 1 January 1989		554 872	(44 902)
Excess of income over expenditure (Excess of expenditure over income)		(82 551)	64 236
Balance as at 31 December 1989 b/		472 321	19 334
		625 930	243 411

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a/ Contributions due from Governments for prior years total $878,347 (1988: $1,260,504). An analysis of this amount is provided in note 28.

b/ Consisting of:

	Australian Development Assistance Bureau (ADAB)/UNDP Programme Trust Fund	CIDA/UNDP Trust Fund for the Bangladesh National Household Survey Capability Programme
Unspent allocations	470 027	766 346
Unencumbered funds	2 294	-
Allocations in excess of resources	-	(747 012) c/
	472 321	19 334

c/ Allocations exceeding resources were issued on the basis of contributions receivable for prior years.

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (continued)

		CIDA/UNDP Trust Fund for the Caribbean Project Development Facility	CIDA/UNDP Trust Fund for the Pakistan National Household Survey Capability Programme d/	UNDP Trust Fund for Receipt of Payments by Users of the Caribbean Project Development Facility
INCOME AND EXPENDITURE FOR THE PERIOD				
Voluntary contributions from Governments and other contributors	(schedule 14)	-	355 837	213 672
Interest income		4 485	768	-
		4 485	356 605	213 672
Less: Expenditure				
Project costs		-	237 396	-
Reimbursement of programme support costs to:				
Executing agencies		-	30 861	-
UNDP		-	2 374	-
		-	270 631	-
Excess of income over expenditure		4 485	85 974	213 672
ASSETS				
Operating funds provided to executing agencies		-	144 492	-
Due from UNDP		25 149	73 657	213 672
		25 149	218 149	213 672
LIABILITIES AND UNEXPENDED RESOURCES				
Accounts payable		-	1 309	-
Unliquidated obligations of executing agencies		-	71 463	-
		-	72 772	-
Unexpended resources				
Balance as at 1 January 1989		20 664	59 403	-
Excess of income over expenditure (Excess of expenditure over income)		4 485	85 974	213 672
Balance as at 31 December 1989 e/		25 149	145 377	213 672
		25 149	218 149	213 672

d/ Contributions due from Governments for prior year total $225,473 (1988: $581,310). An analysis of this amount is provided in note 28.

e/ Consisting of:

	CIDA/UNDP Trust Fund for the Caribbean Project Development Facility	CIDA/UNDP Trust Fund for the Pakistan National Household Survey Capability Programme	UNDP Trust Fund for Receipt of Payments by Users of the Caribbean Project Development Facility
Unspent allocations	20 664	354 664	81 522
Unencumbered funds	4 485	-	132 150
Allocations in excess of resources	-	(209 287) f/	-
	25 149	145 377	213 672

f/ Allocations exceeding resources were issued on the basis of contributions receivable for the prior year.

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (continued)

		UNDP Trust Fund for Action on Development Issues	UNDP Trust Fund for Support to the Programmes of the Ministry of Planning of Costa Rica g/	UNDP Trust Fund for Assistance to the Technical Co-operation Fund between Peru and Argentina to Administer Food Aid
INCOME AND EXPENDITURE FOR THE YEAR				
Voluntary contributions from Governments and other contributors	(schedule 14)	900 000	-	-
Interest income		-	34 384	26 809
Miscellaneous income (expenditure)		-	-	(13 578)
		900 000	34 384	13 231
Less: Expenditure				
Project costs		474 513	187 044	161 770
Reimbursement of programme support costs to:				
Executing agencies		23 726	-	-
UNDP		-	2 712	-
		498 239	189 756	161 770
Adjustment to prior years' programme expenditure		-	-	56 499
		498 239	189 756	218 269
Excess of income over expenditure (Excess of expenditure over income)		401 761	(155 372)	(205 038)
ASSETS				
Operating funds provided to Governments for executing projects		-	194 285	37 897
Due from UNDP		510 911	255 886	87 858
		510 911	450 171	125 755
LIABILITIES AND UNEXPENDED RESOURCES				
Unliquidated obligations		27 791	-	-
Unexpended resources				
Balance as at 1 January 1989		81 359	605 543	330 793
Excess of income over expenditure (Excess of expenditure over income)		401 761	(155 372)	(205 038)
Balance as at 31 December 1989 h/		483 120	450 171	125 755
		510 911	450 171	125 755

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g/ Contributions due from Governments for prior years total $308,593.

h/ Consisting of:

	UNDP Trust Fund for Action on Development Issues	UNDP Trust Fund for Support to the Programmes of the Ministry of Planning of Costa Rica	UNDP Trust Fund for Assistance to the Technical Co-operation Fund between Peru and Argentina to Administer Food Aid
Unspent allocations	482 939	639 084	87 213
Unencumbered funds	181	-	38 542
Allocations in excess of resources	-	(188 913) i/	-
	483 120	450 171	125 755

i/ Allocations exceeding resources were issued on the basis of contributions receivable for prior years.

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (continued)

	UNDP/Live Aid Foundation Trust Fund	UNDP/United Support of Artists for Africa Trust Fund	Government of France Trust Fund for the UNDP/World Bank Energy Sector Assessment Programme
INCOME AND EXPENDITURE FOR THE PERIOD			
Voluntary contributions from Governments and other contributors (schedule 14)	-	-	443 787
Interest income	2 202	19 969	22 582
Miscellaneous income	-	689	-
	2 202	20 658	466 369
Less: Expenditure			
Project costs	-	(1 374)	131 680
Reimbursement of programme support costs to:			
Executing agencies	-	-	11 851
UNDP	-	(14)	2 424
	-	(1 388)	145 955
Adjustment to prior years' programme expenditure (net)	-	-	(10 460)
Adjustment to prior years' programme support costs (net)	-	-	(941)
	-	-	134 554
Excess of income over expenditure	2 202	22 046	331 815
ASSETS			
Operating funds provided to agencies	-	89 862	-
Accounts receivable and deferred charges	-	122	-
Due from UNDP	34 588	219 667	1 051 978
	34 588	309 651	1 051 978
LIABILITIES AND UNEXPENDED RESOURCES			
Accounts payable	-	-	1 724
Operating funds payable to executing agencies	-	-	390 940
Unliquidated obligations of executing agencies	-	-	21 575
	-	-	414 239
Unexpended resources			
Balance as at 1 January 1989	32 386	287 605	305 924
Excess of income over expenditure	2 202	22 046	331 815
Balance as at 31 December 1989 j/	34 588	309 651	637 739
	34 588	309 651	1 051 978

j/ Consisting of:

	UNDP/Live Aid Foundation Trust Fund	UNDP/United Support of Artists for Africa Trust Fund	Government of France Trust Fund for the UNDP/World Bank Energy Sector Assessment Programme
Unspent allocations	34 588	4 119	131 926
Unencumbered funds	-	305 532	505 813
	34 588	309 651	637 739

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (continued)

		Nicosia Master Plan: Implementation Phase	Finland/UNDP Trust Fund for the Construction of an Agro-Veterinary School in Rushashi k/	Trust Fund for Emergency Assistance to the People's Republic of Mozambique l/
INCOME AND EXPENDITURE FOR THE YEAR				
Voluntary contributions from Governments and other contributors	(schedule 14)	-	1 655 251	15 638
Cost-sharing contributions	(schedule 15)	-	-	500 000
Interest income		8 504	136 832	43 102
		8 504	1 792 083	558 740
Less: Expenditure				
Project costs		14 424	21 112	940 508
Reimbursement of programme support costs to executing agencies		577	1 267	10 092
		15 001	22 379	950 600
Excess of income over expenditure (Excess of expenditure over income)		(6 497)	1 769 704	(391 860)
ASSETS				
Due from UNDP		115 509	3 724 840	532 951
LIABILITIES AND UNEXPENDED RESOURCES				
Unexpended resources				
Balance as at 1 January 1989		122 006	1 955 136	924 811
Excess of income over expenditure (Excess of expenditure over income)		(6 497)	1 769 704	(391 860)
Balance as at 31 December 1988 m/		115 509	3 724 840	532 951
		115 509	3 724 840	532 951

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k/ Contributions due from Governments for the prior year total $340,767.

l/ Contributions due from Governments for current year total $105,075.

m/ Consisting of:

	Nicosia Master Plan: Implementation Phase	Finland/UNDP Trust Fund for the Construction of an Agro-Veterinary School in Rushashi	Trust Fund for Emergency Assistance to the People's Republic of Mozambique
Unspent allocations	94 890	3 900 650	520 722
Unencumbered funds	20 619	-	12 229
Allocations in excess of resources	-	(175 810) n/	-
	115 509	3 724 840	532 951

n/ Allocations exceeding resources were issued on the basis of contributions receivable for prior years.

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (continued)

		Finland Trust Fund for National Technical Co-operation Assessment and Programme Activities (NaTCAP)	CIDA/UNDP Trust Fund for the African Project Development Facility o/	CIDA/UNDP Trust Fund to Support Project "Development of Underground Water Resources in Mali"
INCOME AND EXPENDITURE FOR THE PERIOD				
Voluntary contributions from Governments and other contributors	(schedule 14)	-	427 350	33 333
Interest income		152 354	-	706
Miscellaneous income		-	2	-
		152 354	427 352	34 039
Less: Expenditure				
Project costs		114 286	167 729	34 644
Reimbursement of programme support costs to:				
Executing agencies		12 571	18 450	4 504
UNDP		3 431	5 032	346
		130 288	191 211	39 494
Excess of income over expenditure (Excess of expenditure over income)		22 066	236 141	(5 455)
ASSETS				
Due from UNDP		2 259 223	81 179	177 947
LIABILITIES AND UNEXPENDED RESOURCES				
Accounts payable		-	5 032	3
Operating funds payable to executing agencies		-	44 733	174 240
Unliquidated obligations of executing agencies		36 430	5 984	-
		36 430	55 749	174 243
Unexpended resources				
Balance as at 1 January 1989		2 200 727	(210 711)	9 159
Excess of income over expenditure (Excess of expenditure over income)		22 066	236 141	(5 455)
Balance as at 31 December 1989 p/		2 222 793	25 430	3 704
		2 259 223	81 179	177 947

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o/ Contributions due from Governments for prior years total $3,685 (1988: $420,168). An analysis of this amount is provided in note 28.

p/ Consisting of:

	Finland Trust Fund for National Technical Co-operation Assessment and Programme Activities	CIDA/UNDP Trust Fund for the African Project Development Facility	CIDA/UNDP Trust Fund to Support Project "Development of Underground Water Resources in Mali"
Unspent allocations	1 310 841	10 180	-
Unencumbered funds	911 952	15 250	3 704
	2 222 793	25 430	3 704

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (continued)

		Netherlands Trust Fund for Special Action Programme for Public Administration and Management q/	UNDP Trust Fund for Participation of Officials from Developing Countries in the Working Group of the Committee of the Whole	Trust Fund for Special Economic Assistance Programmes
INCOME AND EXPENDITURE FOR THE YEAR				
Voluntary contributions from Governments and other contributors	(schedule 14)	1 899 427	-	196
Interest income		111 908	1 989	19 621
		2 011 335	1 989	19 817
Less: Expenditure				
Project costs		761 710	12 402	18 246
Reimbursement of programme support costs to:				
Executing agencies		94 393	-	-
UNDP		12 247	620	50
		868 350	13 022	18 296
Adjustment to prior years' programme expenditure (net)		-	-	89 158
		868 350	13 022	107 454
Excess of income over expenditure (Excess of expenditure over income)		1 142 985	(11 033)	(87 637)
ASSETS				
Due from UNDP		4 582 931	29 578	194 465
LIABILITIES AND UNEXPENDED RESOURCES				
Accounts payable		-	4 000	-
Operating funds payable to executing agencies		515 000	-	-
Unliquidated obligations of executing agencies		288 256	-	-
		803 256	4 000	-
Unexpended resources				
Balance as at 1 January 1989		2 636 690	36 611	282 102
Excess of income over expenditure (Excess of expenditure over income)		1 142 985	(11 033)	(87 637)
Balance as at 31 December 1989 r/		3 779 675	25 578	194 465
		4 582 931	29 578	194 465

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q/ Contributions due from Governments for the current year total $1,407,920.

r/ Consisting of:

	Netherlands Trust Fund for Special Action Programme for Public Administration and Management	UNDP Trust Fund for Participation of Officials from Developing Countries in the Working Group of the Committee of the Whole	Trust Fund for Special Economic Assistance Programmes
Unspent allocations	3 770 883	-	22 255
Unencumbered funds	8 792	25 578	172 210
	3 779 675	25 578	194 465

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (continued)

		UNDP Trust Fund for Receipt of Payments by Users of the African Project Development Facility	CIDA/UNDP Trust Fund to Support Project "Recensement général de la population et de l'habitat" in Senegal	UNDP Trust Fund for the Safe Motherhood Initiative
INCOME AND EXPENDITURE FOR THE YEAR				
Voluntary contributions from Governments and other contributors	(schedule 14)	62 822	324 437	-
Interest income		-	31 316	5 864
Miscellaneous income (expenditure)		-	(850)	-
		62 822	354 903	5 864
Less: Expenditure				
Project costs		-	353 776	-
Reimbursement of programme support costs to UNDP		-	3 537	-
		-	357 313	-
Excess of income over expenditure (Excess of expenditure over income)		62 822	(2 410)	5 864
ASSETS				
Operating funds provided to Governments for executing project		-	-	73 000
Due from UNDP		84 274	730 121	16 710
		84 274	730 121	89 710
LIABILITIES AND UNEXPENDED RESOURCES				
Accounts payable		-	3 537	-
Operating funds payable to Governments for executing project		-	339 742	-
		-	343 279	-
Unexpended resources				
Balance as at 1 January 1989		21 452	389 252	83 846
Excess of income over expenditure (Excess of expenditure over income)		62 822	(2 410)	5 864
Balance as at 31 December 1989 a/		84 274	386 842	89 710
		84 274	730 121	89 710

a/ Consisting of:

	UNDP Trust Fund for Receipt of Payments by Users of the African Project Development Facility	CIDA/UNDP Trust Fund to Support Project "Recensement général de la population et de l'habitat" in Senegal	UNDP Trust Fund for the Safe Motherhood Initiative
Unspent allocations	-	156 454	73 000
Unencumbered funds	84 274	230 388	16 710
	84 274	386 842	89 710

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (continued)

		UNDP Trust Fund for the African 2000 Network	UNDP Trust Fund in Support of the Steering Committee and Secretariat for the United Nations Programme of Action for African Economic Recovery and Development 1986-1990	African Training and Management Services (ATMS) Project
INCOME AND EXPENDITURE FOR THE YEAR				
Voluntary contributions from Governments and other contributors	(schedule 14)	5 308 037	400 175	1 413 353
Interest income		17 190	14 458	6 585
		5 325 227	414 633	1 419 938
Less: Expenditure				
Project costs		572 014	204 748	-
Reimbursement of programme support costs to:				
Executing agencies		62 922	12 285	-
UNDP		17 160	-	-
		652 096	217 033	-
Excess of income over expenditure		4 673 131	197 600	1 419 938
ASSETS				
Accounts receivable and deferred charges		15 361	-	-
Due from UNDP		5 006 875	309 661	2 182 758
		5 022 236	309 661	2 182 758
LIABILITIES AND UNEXPENDED RESOURCES				
Unliquidated obligations of executing agencies		111 422	9 300	-
		111 422	9 300	-
Unexpended resources				
Balance as at 1 January 1989		237 683	102 761	762 820
Excess of income over expenditure		4 673 131	197 600	1 419 938
Balance as at 31 December 1989 t/		4 910 814	300 361	2 182 758
		5 022 236	309 661	2 182 758

t/ Consisting of:

	UNDP Trust Fund for the African 2000 Network	UNDP Trust Fund in Support of the Steering Committee and Secretariat for the United Nations Programme of Action for African Economic Recovery and Development 1986-1990	African Training and Management Services (ATMS) Project
Unspent allocations	862 603	207 686	8 901 300
Unencumbered funds	4 048 211	92 675	-
Allocations in excess of resources	-	-	(6 718 542)
	4 910 814	300 361	2 182 758

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (continued)

	UNDP Afghanistan Emergency Trust Fund	UNDP Fund for the Utilization of the Residual Funds of the United Nations Special Relief Office in Bangladesh (UNROB)	UNDP Fund for Emergency Assistance to the People's Republic of Bangladesh
INCOME AND EXPENDITURE FOR THE YEAR			
Voluntary contributions from Governments and other contributors (schedule 14)	3 437 640	-	-
Interest income	32 593	41 609	13 352
	3 470 233	41 609	13 352
Less: Expenditure			
Project costs	3 379 059	2 717 911	-
Reimbursement of programme support costs to:			
Executing agencies	335 931	119 525	-
UNDP	69 556	-	-
	3 784 546	2 837 436	-
Excess of income over expenditure (Excess of expenditure over income)	(314 313)	(2 795 827)	13 352
ASSETS			
Due from UNDP	3 676 326	4 135 966	2 066 988
LIABILITIES AND UNEXPENDED RESOURCES			
Unliquidated obligations of executing agencies	932 452	127 529	-
Operating funds payable to executing agencies	-	404 264	-
	932 452	531 793	-
Unexpended resources			
Balance as at 1 January 1989	3 058 187	6 400 000	2 053 636
Excess of income over expenditure (Excess of expenditure over income)	(314 313)	(2 795 827)	13 352
Balance as at 31 December 1989 u/	2 743 874	3 604 173	2 066 988
	3 676 326	4 135 966	2 066 988

u/ Consisting of:

	UNDP Afghanistan Emergency Trust Fund	UNDP Fund for the Utilization of the Residual Funds of the United Nations Special Relief Office in Bangladesh (UNROB)	UNDP Fund for Emergency Assistance to the People's Republic of Bangladesh
Unspent allocations	10 026 783	1 214 564	-
Unencumbered funds	-	2 389 609	2 066 988
Allocations in excess of resources	(7 282 909)	-	-
	2 743 874	3 604 173	2 066 988

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (continued)

		UNDP Fund for the Programme of Assistance to the Palestinian People	Preparation of an International Research Programme on Tropical Forestry	Co-ordination of International Agricultural Research
INCOME AND EXPENDITURE FOR THE YEAR				
Voluntary contributions from Governments and other contributors	(schedule 14)	-	23 000	-
Interest income		62 848	2 255	975
		62 848	25 255	975
Excess of income over expenditure		62 848	25 255	975
ASSETS				
Due from UNDP		1 484 183	125 255	50 975
UNEXPENDED RESOURCES				
Unexpended resources				
Balance as at 1 January 1989		1 421 335	100 000	50 000
Excess of income over expenditure		62 848	25 255	975
Balance as at 31 December 1989 v/		1 484 183	125 255	50 975
		1 484 183	125 255	50 975

v/ Consisting of:

	UNDP Fund for the Programme of Assistance to the Palestinian People	Preparation of an International Research Programme on Tropical Forestry	Co-ordination of International Agricultural Research
Unspent allocations	-	175 931	100 000
Unencumbered funds	1 484 183	-	-
Allocations in excess of resources	-	(50 676)	(49 025)
	1 484 183	125 255	50 975

The accompanying notes are an integral part of the financial statements.

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STATEMENT XXV (continued)

		UNDP Trust Fund for Social Mobilization for Development	UNDP Trust Fund for Emergency Humanitarian Assistance to Angola	UNDP Trust Fund for Namibia
INCOME AND EXPENDITURE FOR THE YEAR				
Voluntary contributions from Governments and other contributors	(schedule 14)	80 000	224 719	1 733 682
Less: Expenditure				
Project costs		44 136	-	-
Reimbursement of programme support costs to:				
Executing agencies		4 855	-	-
		48 991	-	-
Excess of income over expenditure		31 009	224 719	1 733 682
ASSETS				
Due from UNDP		31 009	224 719	1 733 682
LIABILITIES AND UNEXPENDED RESOURCES				
Unexpended resources				
Balance as at 1 January 1989		-	-	-
Excess of income over expenditure		31 009	224 719	1 733 682
Balance as at 31 December 1989 w/		31 009	224 719	1 733 682
		31 009	224 719	1 733 682

w/ Consisting of:

	UNDP Trust Fund for Social Mobilization for Development	UNDP Trust Fund for Emergency Humanitarian Assistance to Angola	UNDP Trust Fund for Namibia
Unspent allocations	30 009	-	-
Unencumbered funds	1 000	224 719	1 733 682
	31 009	224 719	1 733 682

The accompanying notes are an integral part of the financial statements.

STATEMENT XXV (concluded)

		UNDP Trust Fund for the Regional Project "Cultural Heritage and Development"	UNDP/Norway Trust Fund for the Special Plan of Economic Co-operation for Central America	UNDP Trust Fund for Protection of the Ozone Layer
INCOME AND EXPENDITURE FOR THE YEAR				
Voluntary contributions from Governments and other contributors	(schedule 14)	101 500	365 497	314 118
Excess of income over expenditure		101 500	365 497	314 118
ASSETS				
Due from UNDP		101 500	365 497	314 118
LIABILITIES AND UNEXPENDED RESOURCES				
Unexpended resources				
Balance as at 1 January 1989		-	-	-
Excess of income over expenditure		101 500	365 497	314 118
Balance as at 31 December 1989 x/		101 500	365 497	314 118
		101 500	365 497	314 118

x/ Consisting of:

	UNDP Trust Fund for the Regional Project "Cultural Heritage and Development"	UNDP/Norway Trust Fund for the Special Plan of Economic Co-operation for Central America	UNDP Trust Fund for Protection of the Ozone Layer
Unspent allocations	300 000	-	-
Unencumbered funds	-	365 497	314 118
Allocation in excess of resources	(198 500)	-	-
	101 500	365 497	314 118

The accompanying notes are an integral part of the financial statements.

STATEMENT XXVI

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Other trust funds administered by UNDP

Status of funds as at 31 December 1989

(United States dollars)

		United Nations Trust Fund for the Operational Programme in Lesotho a/	United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland	UNDP Development Study Programme b/
INCOME AND EXPENDITURE FOR THE YEAR				
Voluntary contributions from Governments	(schedule 14)	-	-	30 000
Interest income		21 948	-	23 303
Miscellaneous income		15 225	-	-
		37 173	-	53 303
Less: Expenditure				
Project costs		27 869	-	(18 142)
Reimbursement of programme support costs to executing agencies		3 623	-	-
		31 492	-	(18 142)
Excess of income over expenditure		5 681	-	71 445
ASSETS				
Investments	(schedule 18)	272 811	-	-
Operating funds provided to executing agencies		165 642	-	-
Due from UNDP		-	-	394 623
Non-convertible currencies pending United States dollar credit from UNDP		-	-	50 000
		438 453	-	444 623
LIABILITIES AND UNEXPENDED RESOURCES				
Unliquidated obligations of executing agencies		5 669	-	-
Due to UNDP		29 582	-	-
		35 251	-	-
Unexpended resources				
Balance as at 1 January 1989		397 521	781	373 178
Transfer to UNDP resources		-	(781) c/	-
Excess of income over expenditure		5 681	-	71 445
Balance as at 31 December 1989 d/		403 202	-	444 623
		438 453	-	444 623

a/ Contributions due from Governments for prior years total $156,250 (1988: $166,667). An analysis of this amount is provided in note 28.

b/ Contributions due from Governments for current year total $95,000. An analysis of this amount is provided in note 7.

c/ As authorized by the Government of Sweden.

d/ Consisting of:

	United Nations Trust Fund for Operational Programme in Lesotho	United Nations Trust Fund for Provision of Operational (OPEX) Personnel in Swaziland	UNDP Development Study Programme
Unspent allocations	-	-	132 166
Unencumbered funds	403 202	-	312 457
	403 202	-	444 623

The accompanying notes are an integral part of the financial statements.

STATEMENT XXVII

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Statement of income and expenditure of sub-trust funds established by the Administrator

Status of funds as at 31 December 1989

(United States dollars)

Trust Fund	Balance as at 1 January 1989	Income		Expenditure			Balance as at 31 December 1989	Unspent allocations	Contributions pledged by Governments for the current and prior years
		Contri-butions received	Interest income	Project costs	Programme support costs	Resources transferred			
1. UNITED NATIONS CAPITAL DEVELOPMENT FUND									
Donor: Austria									
Rice Irrigation in Timbouctou Province	(163 988)	173 884	-	-	-	-	9 896	-	114 449
Donor: Belgium									
Construction of Regional Abattoirs in Segou and Sikasso	70 379	-	4 800	-	-	-	75 179	-	-
Donor: Belgium									
Irrigated Agriculture in Farfar Plain	624 286	-	44 728	9 157	458	-	659 399	526 621	-
Donor: Belgium									
Trust Fund for Belgian Experts	19 506	-	3 305	-	-	-	22 811	-	-
Donor: Bischöfliches Hilfswerk Misereor E.V.									
Community Water Supply and Sanitation Project in Nepal	15 720	-	1 099	-	-	-	16 819	-	-
Donor: Italy									
Construction and Maintenance of Priority Feeder Roads	17 007	-	1 160	-	-	-	18 167	-	-
Donor: Italy									
Rehabilitation of Rural Water Reservoirs	(735 303)	-	-	-	-	-	(735 303) a/	3 919	773 000
Donor: Italy									
Sor Hydroelectric Plant	(1 476 647)	-	-	-	-	-	(1 476 647) a/	-	1 752 000

STATEMENT XXVII (continued)

Trust Fund	Balance as at 1 January 1989	Income		Expenditure			Balance as at 31 December 1989	Unspent allocations	Contributions pledged by Governments for the current and prior years
		Contri-butions received	Interest income	Project costs	Programme support costs	Resources transferred			
Donor: Norway									
Production of School Furniture	39 204	232 000	4 833	83 305	2 271	(15 237)	175 224	157 709	-
Donor: Norway									
Small Earthen Dams	40 216	-	22 234	-	-	-	62 450	-	22 727
Donor: Switzerland									
Suspension Bridges (Phase II)	171 296	-	16 359	47 522	-	-	140 133	154 543	68 000
Donor: Switzerland									
Suspension Bridges (Phase III)	-	970 000	-	158 586	-	-	811 414	1 874 684	1 063 270
Donor: Canada									
Réhabilitation de routes rurales sur le versant sud-est du Fouta-Djalion	-	254 291	-	265 631	12 395	-	(23 735)	111 974	172 414
	(1 378 324)	1 630 175	98 518	564 201	15 124	(15 237)	(244 193)	2 829 450	3 965 860
2. UNITED NATIONS TRUST FUND FOR SUDANO-SAHELIAN ACTIVITIES									
Donor: Canada									
Establishment of a Thematic Cartography for the Operation of Saline Soils in the Region of Sine Salum	5 789	-	-	5 360	429	-	-	-	-
Donor: Denmark									
Wind Energy Utilization for Electrification	52 075	525 620	-	(56 298)	(4 504)	-	638 497	638 497	-
Donor: Finland									
National Institutional Support and Fuel Wood Plantation Establishment in Dese	(1 503)	-	-	-	-	-	(1 503)	-	1 503

STATEMENT XXVII (continued)

Trust Fund	Balance as at 1 January 1989	Income		Expenditure			Balance as at 31 December 1989	Unspent allocations	Contributions pledged by Governments for the current and prior years
		Contri-butions received	Interest income	Project costs	Programme support costs	Resources transferred			
Donor: Italy									
Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Niger	57 016	-	3 988	-	-	-	61 004	-	-
Donor: Italy									
Construction, Improvement and Maintenance of Secondary Roads - Brigade II in Senegal	266 518	-	26 993	-	-	-	293 511	-	-
Donor: Italy									
Construction, Improvement and Maintenance of Runways and Secondary Roads in Boa Vista and Mario Island, Cape Verde	93 604	-	6 379	-	-	99 983 b/	-	-	-
Donor: Italy									
Strengthening of the "Development of Agricultural Statistics" Project to Include Livestock Activities	24 040	-	1 639	-	-	-	25 679	-	-
Donor: Italy									
Installation of Hand Pumps on Existing Boreholes in Mali	19 875	-	1 357	-	-	20 017 b/	1 215	1 065	-
Donor: Sweden									
Management of Grazing Resources around Permanent Water Supplies	81 265	-	6 111	(6 289)	(436)	-	94 101	3 601	-
Donor: Sweden									
Creation of Family Wood Lots in the Region of Koudougou	16 616	-	-	-	-	-	16 616	-	-

STATEMENT XXVII (continued)

Trust Fund	Balance as at 1 January 1989	Income		Expenditure			Balance as at 31 December 1989	Unspent allocations	Contributions pledged by Governments for the current and prior years
		Contributions received	Interest income	Project costs	Programme support costs	Resources transferred			
Donor: Sweden									
Creation of Family Wood Lots in the Provinces of Boulkiemde and Sanguie	(174 768)	1 219 437	1 162	819 975	40 999	-	184 857	205 928	-
Donor: Sweden									
Promotion and Production of Improved Cooking Stoves (Phase II)	(49 002)	1 057 229	-	443 335	22 167	-	542 725	570 261	-
Donor: Sweden									
Improvement of Cooking Stoves in the Sahel	5 194	-	-	-	-	-	5 194	-	-
Donor: Sweden									
Reforestation in South-East Niger	492 865	-	20 027	-	-	457 251 c/	55 641	-	-
Donor: Sweden									
Pilot Project in Agro-forestry Development in Dosso	(391 627)	579 419	-	219 600	17 456	(457 251) c/	407 987	366 870	-
Donor: Sweden									
Integrated Village Afforestation in Louga and Bahel-Senegal	-	704 781	-	58 183	7 564	-	639 034	181 780	-
	497 957	4 086 486	67 656	1 483 866	83 675	120 000	2 964 558	1 968 002	1 503
3. UNITED NATIONS VOLUNTEERS PROGRAMME									
Donor: Republic of Korea									
Republic of Korea Trust Fund for UNVs and Training	464 385	-	31 671	-	-	-	496 056	-	-
Donor: United Nations									
Humanitarian Economic Assistance Programme to Afghanistan	-	1 000 000	-	165 046	20 000	-	814 954	4 254 954	3 440 000

STATEMENT XXVII (continued)

Trust Fund	Balance as at 1 January 1989	Income: Contri- butions received	Income: Interest income	Expenditure: Project costs	Expenditure: Programme support costs	Expenditure: Resources transferred	Balance as at 31 December 1989	Unspent allocations	Contributions pledged by Governments for the current and prior years
Donor: Japan									
Multisectoral Specialist Support in the South Pacific	-	500 000	-	-	-	-	500 000	-	-
Donor: Federal Republic of Germany									
Africa Domestic Development Services Programme	-	1 098 499	-	-	-	-	1 098 499	-	37 814
Donor: France									
Government of France Support for the Development of Volunteerism	-	534 351	-	-	-	-	534 351	-	-
	464 385	3 132 850	31 671	165 046	20 000	-	3 443 860	4 254 954	3 477 814
4. UNITED NATIONS FUND FOR SCIENCE AND TECHNOLOGY FOR DEVELOPMENT									
Donor: Italy									
Project Formulation and Design	33 479	-	2 283	-	-	-	35 762	-	-
Donor: Italy									
Regional Non-destructive Testing Network for Latin America and the Caribbean - Phase II	33 398	-	2 016	7 897	632	-	26 885	24 866	-
Donor: Italy									
Development of National Scientific and Technological Capacity in Natural Resources Remote Sensing through Aerial and Satellite Photo Interpretation	61 146	-	4 172	1 864	-	-	63 454	34 207	-
Donor: Italy									
Strengthening the National Capacity for Mineral Prospection	28 086	-	2 238	-	-	-	30 324	-	-

STATEMENT XXVII (continued)

Trust Fund	Balance as at 1 January 1989	Income		Expenditure			Balance as at 31 December 1989	Unspent allocations	Contributions pledged by Governments for the current and prior years
		Contri-butions received	Interest income	Project costs	Programme support costs	Resources transferred			
Donor: Italy									
Reconnaissance and Exploration for Geothermal Resources	221 489	-	25 732	929 660	89	-	(682 528) a/	284 513	-
Donor: Italy									
Application of Technologies Appropriate for Rural Areas - Phase II	62 300	-	5 023	8 203	5	-	59 115	293 787	280 500
Donor: Italy									
Technological Information Pilot System (Demonstration Phase)	85 091	-	3 677	84 913	-	-	3 855	(467)	-
Donor: Italy									
Establishment of the Beijing National Food Technology and Quality Control Research and Development Centre	498 459	-	-	49 964	33 854	-	414 641	586 158	-
Donor: Italy									
Technological Information Pilot System (TIPS) Semi-Commercialization (Bridging) Phase	(652 276)	2 000 000	-	1 790 536	203 808	-	(646 620) a/	1 353 380	2 000 000
Donor: Norway									
Computer-based Management Training Programme	24 858	-	1 435	10 086	1 430	-	14 777	14 772	-
Donor: Norway									
Strengthening the Computer Education and Computing Capability at the Asian Institute of Technology (AIT)	1 134 612	-	69 649	429 008	34 160	-	741 093	596 278	-

STATEMENT XXVII (continued)

Trust Fund	Balance as at 1 January 1989	Income		Expenditure			Balance as at 31 December 1989	Unspent allocations	Contributions pledged by Governments for the current and prior years
		Contri- butions received	Interest income	Project costs	Programme support costs	Resources transferred			
Donor: Federal Republic of Germany									
Policy Dialogues for Strengthening Endogenous Capacities in Science and Technology	-	144 974	-	-	-	-	144 974	-	1 606 842
	1 530 642	2 144 974	116 225	3 312 131	273 978	-	205 732	3 187 494	3 887 342
5. UNITED NATIONS DEVELOPMENT FUND FOR WOMEN									
Donor: Australia									
Incorporation of Women in Mainstream Development Planning	-	483 871	-	-	-	-	483 871	108 000	-
Donor: Canada									
CIDA/UNIFEM Trust Fund for Women in Appropriate Food Cycle Technologies in Africa	947 257	114 985	41 035	422 311	54 900	41 035 d/	585 031	340 117	-
Donor: Denmark									
Credit Scheme for Productive Activities of Women in Tanzania	-	2 540 190	-	-	-	-	2 540 190	4 141 515	1 601 325
Donor: Japan									
Contribution to the Centre for Social Development and Humanitarian Affairs	103 966	-	18 882	21 571	2 805	-	98 472	24 290	-
Donor: Non-governmental organization									
Women's Appropriate Food Technology Project in the United Republic of Tanzania	199 132	-	10 511	60 056	-	-	149 587	139 144	-
	1 250 355	3 139 046	70 428	503 938	57 705	41 035	3 857 151	4 753 066	1 601 325

STATEMENT XXVII (concluded)

Trust Fund	Balance as at 1 January 1989	Income		Expenditure			Balance as at 31 December 1989	Unspent allocations	Contributions pledged by Governments for the current and prior years
		Contri-butions received	Interest income	Project costs	Programme support costs	Resources transferred			
6. UNDP TRUST FUND TO COMBAT POVERTY AND HUNGER IN AFRICA									
Donor: Italy									
Ethiopia-Italy Programme of Rehabilitation and Development (EIPRD)	1 666 647	-	148 829	717 903	78 970	-	1 018 603	-	-
	1 666 647	-	148 829	717 903	78 970	-	1 018 603	-	-

a/ Deficit covered by funds received subsequent to 31 December 1989.

b/ Transfer to cost-sharing resources of the United Nations Trust Fund for Sudano-Sahelian Activities.

c/ Intra-sub-trust fund transfer of $457,251.

d/ $41,035 interest income which was transferred as contribution from the Government - based on the instructions of the Government of Canada.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 14

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Part I: Status of voluntary contributions pledged as at 31 December 1989

(United States dollars)

Trust funds and contributors	Balance due as at 1 January 1989	Additions and adjustments	Pledges for 1990 a/		Total	Collected in 1989	Balance due as at 31 December 1989	Composition of balance	
			Local currency	United States dollars				For 1989 and prior years	For 1990 and future years
United Nations Capital Development Fund									
Afghanistan	2 000	-	-	2 000	4 000	2 000	2 000	-	2 000
Algeria	1 634	(1 634)	-	-	-	-	-	-	-
Angola	1 000	-	-	-	1 000	-	1 000	1 000	-
Argentina	700	-	-	-	700	-	700	700	-
Australia	304 348	(5 728)	370 000	291 339	589 959	298 620	291 339	-	291 339
Austria	25 000	(1 744)	300 000	21 396	44 652	44 652	-	-	-
Bangladesh	9 696	188	-	5 000	14 884	9 884	5 000	-	5 000
Belgium	2 631 579	93 339	35 000 000	933 333	3 658 251	2 724 918	933 333	-	933 333
Benin	-	-	-	2 000	2 000	-	2 000	-	2 000
Bhutan	2 190	-	-	2 400	4 590	2 190	2 400	-	2 400
Botswana	6 368	(766)	-	-	5 602	5 602	-	-	-
Burkina Faso	1 706	(72)	-	-	1 634	-	1 634	1 634	-
Burundi	-	1 887	-	-	1 887	1 887	-	-	-
Cameroon	5 119	(98)	-	-	5 021	1 753	3 268	3 268	-
Central African Republic	173	(8)	-	-	165	-	165	165	-
Chad	-	23 803	-	-	23 803	10 894	12 909	12 909	-
China	30 000	-	-	30 000	60 000	30 000	30 000	-	30 000
Cuba	25 773	371	20 000	25 284	51 428	26 144	25 284	-	25 284
Cyprus	1 200	-	-	1 200	2 400	1 200	1 200	-	1 200
Democratic Kampuchea	1 234	-	-	-	1 234	-	1 234	1 234	-
Democratic Yemen	2 450	-	-	-	2 450	2 450	-	-	-
Denmark	8 584 338	509 954 b/	-	-	9 094 292	4 209 235	4 885 057	-	4 885 057
Djibouti	-	-	-	1 000	1 000	-	1 000	-	1 000
Finland	3 170 732	(119 089)	15 000 000	3 529 412	6 581 055	3 051 643	3 529 412	-	3 529 412
France	682 594	(27 930)	7 000 000	1 145 663	1 800 327	-	1 800 327	654 664	1 145 663
Greece	40 000	-	-	-	40 000	20 000	20 000	20 000	-
Guatemala	-	926	-	-	926	926	-	-	-
Iran (Islamic Republic of)	15 000	-	-	-	15 000	-	15 000	15 000	-
Italy	4 669 261	(413 942)	-	-	4 255 319	4 255 319	-	-	-
Japan	-	1 000 000	-	-	1 000 000	1 000 000	-	-	-
Lao People's Democratic Republic	4 500	-	-	1 500	6 000	4 500	1 500	-	1 500
Lesotho	2 118	(125)	3 000	1 136	3 129	1 993	1 136	-	1 136
Liberia	10 000	-	-	-	10 000	-	10 000	10 000	-
Malawi	-	3 574	-	-	3 574	3 574	-	-	-
Maldives	1 400	-	-	1 400	2 800	1 400	1 400	-	1 400
Mali	500	-	-	-	500	-	500	500	-
Mauritius	-	848	-	-	848	848	-	-	-
Myanmar	5 000	(5 000)	-	5 000	5 000	-	5 000	-	5 000
Nepal	1 250	-	-	-	1 250	-	1 250	1 250	-
Netherlands	6 410 256	(553 125)	12 500 000	6 188 119	12 045 250	5 857 131	6 188 119	-	6 188 119
Niger	1 000	-	-	1 500	2 500	-	2 500	1 000	1 500
Norway	4 307 692	(116 075)	-	-	4 191 617	4 191 617	-	-	-

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due as at 1 January 1989	Additions and adjustments	Pledges for 1990 a/		Total	Collected in 1989	Balance due as at 31 December 1989	Composition of balance	
			Local currency	United States dollars				For 1989 and prior years	For 1990 and future years
United Nations Capital Development Fund (continued)									
Senegal	272 757	-	-	-	272 757	-	272 757	272 757	-
Sierra Leone	64	(26)	-	-	38	-	38	38	-
Somalia	174	52	-	-	226	173	53	53	-
Sweden	-	7 646 708	-	-	7 646 708	7 646 708	-	-	-
Switzerland	3 402 778	(359 300)	5 400 000	3 354 037	6 397 515	3 043 478	3 354 037	-	3 354 037
Thailand	-	2 500	-	2 500	5 000	2 500	2 500	-	2 500
Togo	683	(23)	200 000	654	1 314	660	654	-	654
Tunisia	1 546	(88)	2 732	2 897	4 355	2 913	1 442	-	1 442
Turkey	4 422	(57)	-	-	4 365	4 365	-	-	-
Uganda	373	-	-	-	373	373	-	-	-
United Republic of Tanzania	-	468	60 000	317	785	468	317	-	317
United States of America	1 500 000	-	-	1 500 000	3 000 000	-	3 000 000	1 500 000	1 500 000
Viet Nam	166	-	-	-	166	-	166	166	-
Yemen	3 585	-	-	3 585	7 170	-	7 170	3 585	3 585
Zaire	2 000	-	-	1 000	3 000	1 000	2 000	1 000	1 000
Zambia	-	327	1 000	65	392	392	-	-	-
Zimbabwe	5 556	(144)	-	-	5 412	5 412	-	-	-
Trust fund total	36 151 915	7 679 971	-	17 053 737	60 885 623	36 468 822	24 416 801	2 500 923	21 915 878
						(statement IX)		(note 28)	
United Nations Revolving Fund for Natural Resources Exploration									
Bangladesh	1 210	24	-	1 210	2 444	1 234	1 210	-	1 210
Belgium	-	-	5 000 000	133 333	133 333	-	133 333	-	133 333
Chile	10 000	-	-	-	10 000	5 000	5 000	5 000	-
China	-	-	-	10 000	10 000	-	10 000	-	10 000
Finland	219 512	(8 244)	-	-	211 268	211 268	-	-	-
Indonesia	10 000	-	-	10 000	20 000	10 000	10 000	-	10 000
Iraq	21 290	-	-	-	21 290	-	21 290	21 290	-
Japan	-	2 000 000	-	-	2 000 000	2 000 000	-	-	-
Kenya	40 000	-	-	-	40 000	-	40 000	40 000	-
Norway	153 846	140 591	-	-	294 437	294 437	-	-	-
Panama	1 000	-	-	-	1 000	-	1 000	1 000	-
Rwanda	500	-	-	-	500	-	500	500	-
Sierra Leone	64	(26)	-	-	38	-	38	38	-
Togo	683	(23)	200 000	654	1 314	660	654	-	654
Zaire	1 500	-	-	1 000	2 500	1 000	1 500	500	1 000
Trust fund total	459 605	2 132 322	-	156 197	2 748 124	2 523 599	224 525	68 328	156 197
						(statement VIII)		(note 28)	

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due as at 1 January 1989	Additions and adjustments	Pledges for 1990 a/ Local currency	Pledges for 1990 a/ United States dollars	Total	Collected in 1989	Balance due as at 31 December 1989	Composition of balance For 1989 and prior years	Composition of balance For 1990 and future years
United Nations Trust Fund for Sudano-Sahelian Activities									
Algeria	20 000	-	-	-	20 000	-	20 000	20 000	-
Bangladesh	1 000	-	-	-	1 000	-	1 000	1 000	-
Benin	-	-	-	2 000	2 000	-	2 000	-	2 000
Cameroon	27 598	(1 332)	-	-	26 266	3 506	22 760	22 760	-
Central African Republic	138	(6)	-	-	132	-	132	132	-
Chile	35 000	-	-	5 000	40 000	-	40 000	35 000	5 000
Denmark	1 807 228	581 951	-	-	2 389 179	952 397	1 436 782	-	1 436 782
Finland	487 805	(18 321)	3 000 000	705 882	1 175 366	469 484	705 882	-	705 882
France	-	-	2 000 000	327 332	327 332	-	327 332	-	327 332
Italy	20 811	(20 811)	-	-	-	-	-	-	-
Mali	500	-	-	-	500	-	500	500	-
Niger	1 000	-	-	3 000	4 000	-	4 000	1 000	3 000
Norway	-	1 450 789	-	-	1 450 789	1 450 789	-	-	-
Philippines	2 000	1 000	-	-	3 000	1 000	2 000	2 000	-
Portugal	15 000	-	-	-	15 000	15 000	-	-	-
Senegal	59 000	-	-	-	59 000	-	59 000	59 000	-
Somalia	196	(137)	-	-	59	-	59	59	-
Sudan	6 000	-	-	-	6 000	-	6 000	6 000	-
Sweden	-	3 823 354	-	-	3 823 354	3 823 354	-	-	-
Togo	683	(23)	200 000	654	1 314	660	654	-	654
Uganda	1 863	-	-	-	1 863	1 863	-	-	-
Zaire	4 000	-	-	3 000	7 000	1 000	6 000	3 000	3 000
Trust fund total	2 489 822	5 816 464	-	1 046 868	9 353 154	6 719 053	2 634 101	150 451	2 483 650
						(statement IX)		(note 28)	
United Nations Volunteers programme									
Austria	10 000	-	345 000	27 381	37 381	10 000	27 381	-	27 381
Bangladesh	1 210	24	-	1 210	2 444	1 234	1 210	-	1 210
Belgium	387 812	(20 020)	4 000 000	106 667	474 459	207 792	266 667	160 000	106 667
Bhutan	1 090	-	-	1 200	2 290	1 090	1 200	-	1 200
Botswana	6 368	(766)	-	-	5 602	5 602	-	-	-
Brazil	8 000	-	-	-	8 000	-	8 000	8 000	-
Cameroon	68 259	(2 900)	-	-	65 359	-	65 359	65 359	-
China	20 000	-	-	20 000	40 000	20 000	20 000	-	20 000
Denmark	97 892	(4 501)	-	-	93 391	-	93 391	93 391	-
France	-	-	500 000	81 833	81 833	-	81 833	-	81 833
Germany, Federal Republic of	-	-	2 000 000	1 117 318	1 117 318	-	1 117 318	-	1 117 318
India	20 000	-	-	15 000	35 000	10 000	25 000	10 000	15 000
Italy	505 837	(24 356)	-	-	481 481	481 481	-	-	-
Jamaica	-	5 037	-	-	5 037	5 037	-	-	-
Lesotho	2 118	(224)	3 000	1 136	3 030	-	3 030	1 894	1 136

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due as at 1 January 1989	Additions and adjustments	Pledges for 1990 a/ Local currency	Pledges for 1990 a/ United States dollars	Total	Collected in 1989	Balance due as at 31 December 1989	Composition of balance: For 1989 and prior years	Composition of balance: For 1990 and future years
United Nations Volunteers programme (continued)									
Netherlands	-	-	200 000	99 010	99 010	-	99 010	-	99 010
Niger	1 000	-	-	-	1 000	-	1 000	1 000	-
Philippines	2 000	-	-	1 000	3 000	1 000	2 000	1 000	1 000
Sri Lanka	3 000	-	-	3 000	6 000	3 000	3 000	-	3 000
Sudan	2 000	-	-	-	2 000	-	2 000	2 000	-
Switzerland	215 278	2 274	300 000	186 335	403 887	192 707	211 180	24 845	186 335
Syrian Arab Republic	-	1 763	-	-	1 763	1 763	-	-	-
Thailand	1 500	-	-	1 500	3 000	1 500	1 500	-	1 500
Togo	683	(23)	200 000	654	1 314	660	654	-	654
Tunisia	4 173	(239)	3 647	3 803	7 737	3 934	3 803	-	3 803
Turkey	5 369	-	-	5 000	10 369	10 235	134	-	134
United States of America	100 000	117 171	-	-	217 171	17 171	200 000	200 000	-
Zaire	1 243	-	-	1 000	2 243	1 000	1 243	243	1 000
Trust fund total	1 464 832	73 240	-	1 673 047	3 211 119	975 206	2 235 913	567 732	1 668 181
						(statement X)		(note 28)	
United Nations Fund for Science and Technology for Development									
Algeria	100 000	-	-	-	100 000	-	100 000	100 000	-
Argentina	5 000	-	-	-	5 000	-	5 000	5 000	-
Bangladesh	7 800	-	-	2 600	10 400	2 600	7 800	5 200	2 600
Cameroon	3 413	(145)	-	-	3 268	-	3 268	3 268	-
China	150 000	-	-	92 283	242 283	150 000	92 283	-	92 283
Colombia	1 000	24	-	500	1 524	1 024	500	-	500
Congo	3 413	(145)	-	-	3 268	-	3 268	3 268	-
Cuba	25 000	-	-	-	25 000	-	25 000	25 000	-
Cyprus	500	-	-	500	1 000	500	500	-	500
Ecuador	30 000	-	-	-	30 000	-	30 000	30 000	-
Ethiopia	60 000	-	-	-	60 000	-	60 000	60 000	-
Fiji	1 460	(68)	1 000	667	2 059	725	1 334	667	667
Guyana	2 512	(1 443)	-	-	1 069	442	627	627	-
Honduras	2 000	-	-	-	2 000	2 000	-	-	-
India	111 879	-	-	60 000	171 879	30 879	141 000	81 000	60 000
Indonesia	15 000	-	-	15 000	30 000	15 000	15 000	-	15 000
Israel	20 000	(20 000)	-	-	-	-	-	-	-
Italy	466 926	(47 087)	-	-	419 839	419 839	-	-	-
Jamaica	-	2 000	-	2 000	4 000	2 000	2 000	-	2 000
Kenya	271 800	(29 290)	984 000	45 767	288 277	-	288 277	242 510	45 767
Lao People's Democratic Republic	3 000	-	-	-	3 000	3 000	-	-	-
Lesotho	1 694	(178)	2 400	909	2 425	-	2 425	1 516	909
Madagascar	1 351	(88)	2 000 000	1 263	2 526	-	2 526	1 263	1 263
Malawi	2 207	(94)	-	-	2 113	2 113	-	-	-

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due as at 1 January 1989	Additions and adjustments	Pledges for 1990 a/		Total	Collected in 1989	Balance due as at 31 December 1989	Composition of balance	
			Local currency	United States dollars				For 1989 and prior years	For 1990 and future years
United Nations Fund for Science and Technology for Development (continued)									
Mauritius	-	1 148	-	-	1 148	1 148	-	-	-
Mongolia	333	-	500	167	500	333	167	-	167
Nigeria	-	46 703	-	-	46 703	46 703	-	-	-
Pakistan	49 396	(2 570)	900 000	42 857	89 683	46 826	42 857	-	42 857
Panama	2 000	-	-	-	2 000	-	2 000	2 000	-
Paraguay	1 200	-	-	1 300	2 500	-	2 500	1 200	1 300
Philippines	5 000	-	-	5 000	10 000	5 000	5 000	-	5 000
Republic of Korea	30 000	-	-	30 000	60 000	30 000	30 000	-	30 000
Senegal	9 000	-	-	-	9 000	-	9 000	9 000	-
Seychelles	409	-	-	-	409	-	409	409	-
Somalia	2 000	-	-	-	2 000	-	2 000	2 000	-
Sri Lanka	3 500	-	-	-	3 500	-	3 500	3 500	-
Sudan	10 000	-	-	-	10 000	-	10 000	10 000	-
Sweden	-	252 625	-	-	252 625	252 625	-	-	-
Togo	683	(23)	200 000	654	1 314	660	654	-	654
Tunisia	38 338	(1 971)	32 000	33 368	69 735	36 367	33 368	-	33 368
Turkey	5 000	-	-	-	5 000	-	5 000	5 000	-
Uganda	745	-	-	-	745	745	-	-	-
United Republic of Tanzania	-	242	30 000	159	401	242	159	-	159
Yugoslavia	4 756	65 244	-	-	70 000	-	70 000	70 000	-
Zaire	3 500	-	-	1 000	4 500	2 000	2 500	1 500	1 000
Zambia	-	327	-	-	327	327	-	-	-
Zimbabwe	7 143	(184)	16 200	7 265	14 224	6 959	7 265	-	7 265
Trust fund total	1 458 958	265 027	-	343 259	2 067 244	1 060 057	1 007 187	663 928	343 259
						(statement XI)		(note 28)	
United Nations Development Fund for Women									
Algeria	5 000	-	-	-	5 000	5 000	-	-	-
Angola	500	-	-	-	500	-	500	500	-
Australia	239 130	(4 500)	290 000	228 346	462 976	234 630	228 346	-	228 346
Austria	21 000	-	261 000	20 714	41 714	21 000	20 714	-	20 714
Barbados	1 000	-	-	-	1 000	1 000	-	-	-
Belgium	193 905	(9 316)	4 000 000	106 667	291 256	77 922	213 334	106 667	106 667
Botswana	2 632	(55)	-	-	2 577	-	2 577	2 577	-
Burkina Faso	500	-	-	-	500	-	500	500	-
Cameroon	6 826	(290)	-	-	6 536	-	6 536	6 536	-
Canada	-	916 667	-	-	916 667	916 667	-	-	-
Central African Republic	138	(6)	-	-	132	-	132	132	-
China	30 000	-	-	30 000	60 000	30 000	30 000	-	30 000
Colombia	2 000	-	-	2 000	4 000	2 083	1 917	-	1 917
Congo	14 652	(580)	-	-	14 072	-	14 072	14 072	-
Democratic Yemen	7 254	(5 023)	-	2 231	4 462	2 231	2 231	-	2 231

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due as at 1 January 1989	Additions and adjustments	Pledges for 1990 a/ Local currency	Pledges for 1990 a/ United States dollars	Total	Collected in 1989	Balance due as at 31 December 1989	Composition of balance For 1989 and prior years	Composition of balance For 1990 and future years
United Nations Development Fund for Women (continued)									
Denmark	-	150 000	-	150 000	300 000	150 000	150 000	-	150 000
Dominican Republic	790	-	-	-	790	-	790	790	-
Ecuador	2 000	-	-	-	2 000	-	2 000	2 000	-
Egypt	4 000	-	-	2 000	6 000	2 000	4 000	2 000	2 000
Finland	756 098	(28 398)	5 000 000	1 176 471	1 904 171	727 700	1 176 471	-	1 176 471
France	51 195	(3 500)	300 000	49 100	96 795	47 695	49 100	-	49 100
Germany, Federal Republic of	581 395	(46 693)	1 100 000	614 525	1 149 227	534 702	614 525	-	614 525
Ghana	5 000	-	-	-	5 000	5 000	-	-	-
Greece	3 500	-	-	3 500	7 000	3 500	3 500	-	3 500
Guatemala	1 000	-	-	1 000	2 000	-	2 000	1 000	1 000
Guinea	2 000	-	-	-	2 000	-	2 000	2 000	-
Guyana	1 346	(459)	-	-	887	688	199	199	-
Honduras	1 000	-	-	-	1 000	1 000	-	-	-
India	20 000	-	-	20 000	40 000	20 000	20 000	-	20 000
Indonesia	5 000	-	-	5 000	10 000	5 000	5 000	-	5 000
Iraq	3 000	-	-	-	3 000	-	3 000	3 000	-
Ireland	-	10 003	-	-	10 003	10 003	-	-	-
Italy	20 000	-	-	-	20 000	-	20 000	20 000	-
Jamaica	733	(118)	-	-	615	-	615	615	-
Japan	-	350 000	-	-	350 000	350 000	-	-	-
Lao People's Democratic Republic	4 500	-	-	1 500	6 000	4 500	1 500	-	1 500
Lesotho	1 932	(99)	2 640	1 000	2 833	-	2 833	1 833	1 000
Libyan Arab Jamahiriya	50 000	-	-	-	50 000	-	50 000	50 000	-
Malaysia	2 000	-	-	-	2 000	-	2 000	2 000	-
Maldives	1 200	-	-	1 200	2 400	1 200	1 200	-	1 200
Mauritius	-	-	-	190	190	190	-	-	-
Mexico	-	397	-	-	397	397	-	-	-
Netherlands	769 231	(61 684)	1 500 000	742 574	1 450 121	707 547	742 574	-	742 574
New Zealand	-	29 490	-	-	29 490	29 490	-	-	-
Niger	1 000	-	-	1 000	2 000	-	2 000	1 000	1 000
Norway	1 230 769	(33 164)	-	-	1 197 605	1 197 605	-	-	-
Pakistan	13 722	(1 266)	125 000	5 952	18 408	12 456	5 952	-	5 952
Panama	500	-	-	-	500	-	500	500	-
Paraguay	1 200	-	-	1 300	2 500	-	2 500	1 200	1 300
Philippines	16 039	-	-	1 000	17 039	1 000	16 039	15 039	1 000
Republic of Korea	2 000	-	-	2 000	4 000	2 000	2 000	-	2 000
Senegal	16 613	-	-	-	16 613	-	16 613	16 613	-
Seychelles	272	-	-	-	272	-	272	272	-
Spain	53 097	(2 589)	6 000 000	52 174	102 682	50 508	52 174	-	52 174
Sweden	-	546 022	3 500 000	546 875	1 092 897	546 022	546 875	-	546 875
Syrian Arab Republic	500	-	-	-	500	-	500	500	-
Togo	683	(23)	200 000	654	1 314	660	654	-	654
Trinidad and Tobago	569	-	-	-	569	-	569	569	-
Turkey	6 155	(80)	-	5 000	11 075	6 075	5 000	-	5 000
Uganda	745	-	-	-	745	745	-	-	-
United Kingdom of Great Britain and Northern Ireland	184 162	(20 457)	100 000	156 250	319 955	163 705	156 250	-	156 250

SCHEDULE 14 (continued)

Trust funds and contributors	Balance due as at 1 January 1989	Additions and adjustments	Pledges for 1990 a/		Total	Collected in 1989	Balance due as at 31 December 1989	Composition of balance	
			Local currency	United States dollars				For 1989 and prior years	For 1990 and future years
United Nations Development Fund for Women (continued)									
United Republic of Tanzania	2 442	-	-	-	2 442	-	2 442	2 442	-
United States of America	824 000	(493)	-	800 000	1 623 507	718 507	905 000	105 000	800 000
Yugoslavia	21 500	-	-	-	21 500	-	21 500	21 500	-
Zaire	2 000	-	-	1 000	3 000	1 500	1 500	500	1 000
Zambia	-	327	-	-	327	327	-	-	-
Zimbabwe	4 603	(118)	-	-	4 485	4 485	-	-	-
Trust fund total	5 194 028	1 783 995	-	4 731 223	11 709 246	6 596 740	5 112 506	381 556	4 730 950
						(statement XIV)		(note 28)	
UNDP Energy Account									
Switzerland	-	-	1 500 000	931 677	931 677	-	931 677	-	931 677
Togo	683	(23)	200 000	654	1 314	660	654	-	654
Zaire	500	-	-	-	500	-	500	500	-
Trust fund total	1 183	(23)	-	932 331	933 491	660	932 831	500	932 331
						(statement XV)		(note 28)	
United Nations Trust Fund for Operational Programme in Lesotho									
Sweden	166 667	(10 417)	-	156 250	156 250	-	156 250	156 250	-
Trust fund total	166 667	(10 417)	-	156 250	156 250	-	156 250	156 250	-
								(note 28)	
UNDP Development Study Programme									
Jordan	45 000	-	-	-	45 000	-	45 000	45 000	-
Turkey	30 000	-	-	30 000	60 000	30 000	30 000	-	30 000
Yugoslavia	-	50 000	-	-	50 000	-	50 000	50 000	-
Trust fund total	75 000	50 000	-	30 000	155 000	30 000	125 000	95 000	30 000
						(statement XXVI)		(note 28)	

a/ Pledges made in 1989 only.

b/ Including, in addition to the exchange adjustments, adjustments to pledges announced in previous years by the Government of Denmark for 1988 and 1989.

SCHEDULE 14 (continued)

Part II: Status of contributions to trust funds established by the Administrator as at 31 December 1989

(United States dollars)

		Recorded in the current year			Collected in 1989				Composition of balance		
Trust funds and contributors	Balance as at 1 January 1989	For 1989 and prior years	For future years	Total	For 1989 and prior years	For future years	Total	Balance as at 31 December 1989	For 1988 and prior years	For 1989	For 1990 and future years
Initial Initiative against Avoidable Disablement (IMPACT)											
Non-governmental organizations and individuals	-	67 581	-	67 581	67 581	-	67 581	-	-	-	-
Trust fund total	-	67 581	-	67 581	67 581	-	67 581	-	-	-	-
							(statement XVI)				
Trust Fund for the Training in the USSR of Specialists from Developing Countries											
Union of Soviet Socialist Republics	2 941 176	(26 745)	-	2 914 431	2 914 431	-	2 914 431	-	-	-	-
Trust fund total	2 941 176	(26 745)	-	2 914 431	2 914 431	-	2 914 431	-	-	-	-
							(statement XVII)				
UNDP Trust Fund for Assistance to Refugee-Related Development Projects in Africa											
Australia	5 624	(531)	-	5 093	-	-	-	5 093	5 093	-	-
Norway	-	1 076 923	-	1 076 923	1 076 923	-	1 076 923	-	-	-	-
Trust fund total	5 624	1 076 392	-	1 082 016	1 076 923	-	1 076 923	5 093	5 093	-	-
							(statement XXI)		(note 28)		
Australian Development Assistance Bureau (ADAB)/UNDP Programme Trust Fund											
Australia	-	310 242	-	310 242	310 242	-	310 242	-	-	-	-
Trust fund total	-	310 242	-	310 242	310 242	-	310 242	-	-	-	-
							(statement XXV)				
CIDA/UNDP Trust Fund for the Bangladesh National Household Survey Capability Programme											
Canada	1 260 504	32 599	-	1 293 103	414 756	-	414 756	878 347	878 347	-	-
Trust fund total	1 260 504	32 599	-	1 293 103	414 756	-	414 756	878 347	878 347	-	-
							(statement XXV)				
									(note 28)		

SCHEDULE 14 (continued)

Trust funds and contributors	Balance as at 1 January 1989	Recorded in the current year		Total	Collected in 1989		Total	Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years		For 1989 and prior years	For future years			For 1988 and prior years	For 1989	For 1990 and future years
CIDA/UNDP Trust Fund for the Pakistan National Household Survey Capability Programme											
Canada	581 310	-	-	581 310	355 837	-	355 837	225 473	225 473	-	-
Trust fund total	581 310	-	-	581 310	355 837	-	355 837	225 473	225 473	-	-
							(statement XXV)		(note 28)		
UNDP Trust Fund for Receipt of Payments by Users of the Caribbean Project Development Facility											
Undetermined	-	213 672	-	213 672	213 672	-	213 672	-	-	-	-
Trust fund total	-	213 672	-	213 672	213 672	-	213 672	-	-	-	-
							(statement XXV)				
UNDP Trust Fund for Action on Development Issues											
Japan	-	800 000	-	800 000	800 000	-	800 000	-	-	-	-
Non-governmental organizations	-	100 000	-	100 000	100 000	-	100 000	-	-	-	-
Trust fund total	-	900 000	-	900 000	900 000	-	900 000	-	-	-	-
							(statement XXV)				
UNDP Trust Fund for Support to the Programmes of the Ministry of Planning of Costa Rica											
Costa Rica	308 593	-	-	308 593	-	-	-	308 593	308 593	-	-
Trust fund total	308 593	-	-	308 593	-	-	-	308 593	308 593	-	-
									(note 28)		
Government of France Trust Fund for the UNDP/World Bank Energy Sector Assessment Programme											
France	-	443 787	-	443 787	443 787	-	443 787	-	-	-	-
Trust fund total	-	443 787	-	443 787	443 787	-	443 787	-	-	-	-
							(statement XXV)				

SCHEDULE 14 (continued)

Trust funds and contributors	Balance as at 1 January 1989	Recorded in the current year: For 1989 and prior years	Recorded in the current year: For future years	Total	Collected in 1989: For 1989 and prior years	Collected in 1989: For future years	Total	Balance as at 31 December 1989	Composition of balance: For 1988 and prior years	Composition of balance: For 1989	Composition of balance: For 1990 and future years
Finland/UNDP Trust Fund for the Construction of an Agro-Veterinary School in Rushashi											
Finland	1 996 018	-	-	1 996 018	1 655 251	-	1 655 251	340 767	340 767	-	-
Trust fund total	1 996 018	-	-	1 996 018	1 655 251	-	1 655 251	340 767	340 767	-	-
							(statement XXV)		(note 28)		
Trust Fund for Emergency Assistance to the People's Republic of Mozambique											
Non-governmental organizations	-	15 638	-	15 638	15 638	-	15 638	-	-	-	-
Trust fund total	-	15 638	-	15 638	15 638	-	15 638	-	-	-	-
							(statement XXV)				
CIDA/UNDP Trust Fund for the African Project Development Facility											
Canada	420 168	10 867	-	431 035	427 350	-	427 350	3 685	3 685	-	-
Trust fund total	420 168	10 867	-	431 035	427 350	-	427 350	3 685	3 685	-	-
							(statement XXV)		(note 28)		
CIDA/UNDP Trust Fund to Support Project: "Development of Underground Water Resources in Mali"											
Canada	-	33 333	-	33 333	33 333	-	33 333	-	-	-	-
Trust fund total	-	33 333	-	33 333	33 333	-	33 333	-	-	-	-
							(statement XXV)				
Netherlands Trust Fund for Special Action Programme for Public Administration and Management											
Netherlands	3 512 780	(205 432)	-	3 307 348	1 899 428	-	1 899 428	1 407 920	-	1 407 920	-
Trust fund total	3 512 780	(205 432)	-	3 307 348	1 899 428	-	1 899 428	1 407 920	-	1 407 920	-
							(statement XXV)				

SCHEDULE 14 (continued)

Trust funds and contributors	Balance as at 1 January 1989	Recorded in the current year		Total	Collected in 1989		Total	Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years		For 1989 and prior years	For future years			For 1988 and prior years	For 1989	For 1990 and future years
Trust Fund for Special Economic Assistance Programmes											
United Nations	-	196	-	196	196	-	196	-	-	-	-
Trust fund total	-	196	-	196	196	-	196	-	-	-	-
							(statement XXV)				
UNDP Trust Fund for Receipt of Payments by Users of the African Project Development Facility											
Undetermined	-	62 822	-	62 822	62 822	-	62 822	-	-	-	-
Trust fund total	-	62 822	-	62 822	62 822	-	62 822	-	-	-	-
							(statement XXV)				
CIDA/UNDP Trust Fund to Support Project "Recensement général de la population et de l'habitat" in Senegal											
Canada	324 437	-	-	324 437	324 437	-	324 437	-	-	-	-
Trust fund total	324 437	-	-	324 437	324 437	-	324 437	-	-	-	
							(statement XXV)				
UNDP Trust Fund for the Africa 2000 Network											
Canada	-	4 180 791	-	4 180 791	4 180 791	-	4 180 791	-	-	-	-
Japan	-	1 000 000	-	1 000 000	1 000 000	-	1 000 000	-	-	-	-
Norway	-	127 246	-	127 246	127 246	-	127 246	-	-	-	-
Trust fund total	-	5 308 037	-	5 308 037	5 308 037	-	5 308 037	-	-	-	-
							(statement XXV)				

SCHEDULE 14 (continued)

		Recorded in the current year			Collected in 1989				Composition of balance		
Trust funds and contributors	Balance as at 1 January 1989	For 1989 and prior years	For future years	Total	For 1989 and prior years	For future years	Total	Balance as at 31 December 1989	For 1988 and prior years	For 1989	For 1990 and future years
UNDP Trust Fund in Support of the Steering Committee and Secretariat for the United Nations Programme of Action for African Economic Recovery and Development 1986-1990											
Finland	-	117 675	-	117 675	117 675	-	117 675	-	-	-	-
United Nations	-	182 500	-	182 500	182 500	-	182 500	-	-	-	-
United States of America	-	100 000	-	100 000	100 000	-	100 000	-	-	-	-
Trust fund total	-	400 175	-	400 175	400 175	-	400 175	-	-	-	-
							(statement XXV)				
African Training and Management Services (ATMS) projects											
Development Fund											
Sweden	-	62 500	-	62 500	62 500	-	62 500	-	-	-	-
Loan Fund											
Denmark	-	250 000	-	250 000	250 000	-	250 000	-	-	-	-
Finland	-	522 727	-	522 727	522 727	-	522 727	-	-	-	-
United Kingdom	-	78 125	-	78 125	78 125	-	78 125	-	-	-	-
United States of America	-	500 000	-	500 000	500 000	-	500 000	-	-	-	-
Trust fund total	-	1 413 352	-	1 413 352	1 413 352	-	1 413 352	-	-	-	-
							(statement XXV)				
UNDP Afghanistan Emergency Trust Fund											
United Nations	-	3 437 640	-	3 437 640	3 437 640	-	3 437 640	-	-	-	-
Trust fund total	-	3 437 640	-	3 437 640	3 437 640	-	3 437 640	-	-	-	-
							(statement XXV)				
Preparation of an International Research Programme on Tropical Forestry											
Non-governmental organizations	-	23 000	-	23 000	23 000	-	23 000	-	-	-	-
Trust fund total	-	23 000	-	23 000	23 000	-	23 000	-	-	-	-
							(statement XXV)				

SCHEDULE 14 (continued)

		Recorded in the current year			Collected in 1989				Composition of balance		
Trust funds and contributors	Balance as at 1 January 1989	For 1989 and prior years	For future years	Total	For 1989 and prior years	For future years	Total	Balance as at 31 December 1989	For 1988 and prior years	For 1989	For 1990 and future years
UNDP Trust Fund for Social Mobilization for Development											
Non-governmental organizations	-	80 000	-	80 000	80 000	-	80 000	-	-	-	-
Trust fund total	-	80 000	-	80 000	80 000	-	80 000	-	-	-	-
							(statement XXV)				
UNDP Trust Fund for Emergency Humanitarian Assistance to Angola											
Finland	-	224 719	-	224 719	224 719	-	224 719	-	-	-	-
Trust fund total	-	224 719	-	224 719	224 719	-	224 719	-	-	-	-
							(statement XXV)				
UNDP Trust Fund for Namibia											
Finland	-	1 733 682	-	1 733 682	1 733 682	-	1 733 682	-	-	-	-
Trust fund total	-	1 733 682	-	1 733 682	1 733 682	-	1 733 682	-	-	-	-
							(statement XXV)				
UNDP Trust Fund for the Regional Project - Cultural Heritage and Development											
Non-governmental organizations	-	101 500	-	101 500	101 500	-	101 500	-	-	-	-
Trust fund total	-	101 500	-	101 500	101 500	-	101 500	-	-	-	-
							(statement XXV)				
UNDP/Norway Trust Fund for the Special Plan of Economic Co-operation for Central America											
Norway	-	365 497	-	365 497	365 497	-	365 497	-	-	-	-
Trust fund total	-	365 497	-	365 497	365 497	-	365 497	-	-	-	-
							(statement XXV)				

SCHEDULE 14 (concluded)

Trust funds and contributors	Balance as at 1 January 1989	Recorded in the current year		Total	Collected in 1989		Total	Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years		For 1989 and prior years	For future years			For 1988 and prior years	For 1989	For 1990 and future years
UNDP Trust Fund for Protection of the Ozone Layer											
Finland	-	314 118	-	314 118	314 118	-	314 118	-	-	-	-
Trust fund total	-	314 118	-	314 118	314 118	-	314 118	-	-	-	-
							(statement XXV)				

SCHEDULE 15

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Status of Governments' and other contributors' cost-sharing contributions as at 31 December 1989

(United States dollars)

Trust funds and contributors	Balance as at 1 January 1989	Recorded in the current year			Collected in 1989			Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years	Total	For 1989 and prior years	For future years	Total		For 1988 and prior years	For 1989	For 1990 and future years
United Nations Capital Development Fund											
Arab Gulf Programme for the United Nations Development Organizations	817 000	300 000	-	1 117 000	175 000	-	175 000	942 000	742 000	200 000	-
European Economic Community	271 537	-	-	271 537	-	-	-	271 537	271 537	-	-
Trust fund total	1 088 537	300 000	-	1 388 537	175 000	-	175 000	1 213 537	1 013 537	200 000	-
							(statement VII)		(note 28)	(note 28)	
United Nations Trust Fund for Sudano-Sahelian Activities											
African Development Bank	-	2 641 898	-	2 641 898	2 641 898	-	2 641 898	-	-	-	-
Arab Gulf Programme for the United Nations Development Organizations	500 000	-	-	500 000	110 000	-	110 000	390 000	-	390 000	-
Canada	45 280	65	-	45 345	39 216	-	39 216	6 129	6 129	-	-
Denmark	19 893 928	(7 667 799)	12 525 066	24 751 195	9 800 390	-	9 800 390	14 950 805	-	2 425 739	12 525 066
European Economic Community	64 930	-	-	64 930	-	-	-	64 930	64 930	-	-
Gambia	1 207 108	(83 576)	-	1 123 532	516 701	-	516 701	606 831	606 831	-	-
Italy	-	120 000	-	120 000	120 000	-	120 000	-	-	-	-
Netherlands	1 885 946	(1 029 123)	898 372	1 755 195	709 782	-	709 782	1 045 413	147 041	-	898 372
Norway	3 912 868	509 510	1 246 226	5 668 604	2 375 174	1 449 510	3 824 684	1 843 920	-	381 820	1 462 100
Senegal	110 886	-	-	110 886	-	-	-	110 886	-	110 886	-
Trust fund total	27 620 946	(5 509 025)	14 669 664	36 781 585	16 313 161	1 449 510	17 762 671	19 018 914	824 931	3 308 445	14 885 538
							(statement IX)		(note 28)	(note 28)	
United Nations Fund for Science and Technology for Development											
China	-	53 908	-	53 908	53 908	-	53 908	-	-	-	-
India	-	48 870	-	48 870	48 870	-	48 870	-	-	-	-
Organization of Petroleum Exporting Countries	44 002	-	-	44 002	-	-	-	44 002	-	44 002	-
Pakistan	-	38 253	-	38 253	38 253	-	38 253	-	-	-	-
Peru	-	47 615	-	47 615	47 615	-	47 615	-	-	-	-
Philippines	-	20 786	-	20 786	20 786	-	20 786	-	-	-	-
Undetermined	-	95 498	-	95 498	95 498	-	95 498	-	-	-	-
Zimbabwe	-	48 711	-	48 711	48 711	-	48 711	-	-	-	-
Trust fund total	44 002	353 641	-	397 643	353 641	-	353 641	44 002	-	44 002	-
							(statement XI)			(note 28)	
United Nations Development Fund for Women											
Australia	-	15 038	-	15 038	15 038	-	15 038	-	-	-	-
Canada	-	26 615	-	26 615	26 615	-	26 615	-	-	-	-
France	-	8 251	-	8 251	8 251	-	8 251	-	-	-	-
Italy	231 000	-	-	231 000	231 000	-	231 000	-	-	-	-
Netherlands	-	120 638	-	120 638	120 638	-	120 638	-	-	-	-
Norway	23 765	-	-	23 765	-	-	-	23 765	-	23 765	-
Trust fund total	254 765	170 542	-	425 307	401 542	-	401 542	23 765	-	23 765	-
							(statement XIV)			(note 28)	

SCHEDULE 15 (concluded)

Trust funds and contributors	Balance as at 1 January 1989	Recorded in the current year			Collected in 1989			Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years	Total	For 1989 and prior years	For future years	Total		For 1988 and prior years	For 1989	For 1990 and future years
UNDP Energy Account											
Australia	59 791	132 061	365 355	557 207	152 482	-	152 482	404 725	39 370	-	365 355
Denmark	-	344 250	-	344 250	344 250	-	344 250	-	-	-	-
European Economic Community	219 558	-	-	219 558	-	-	-	219 558	219 558	-	-
Netherlands	605 894	820 241	-	1 426 135	1 408 808	-	1 408 808	17 327	17 327	-	-
Organization of Petroleum Exporting Countries	238 485	-	-	238 485	106 013	-	106 013	132 472	132 472	-	-
Sweden	49 373	1 011 045	1 250 000	2 310 418	1 060 418	-	1 060 418	1 250 000	-	-	1 250 000
Switzerland	1 388 888	(1 388 888)	-	-	-	-	-	-	-	-	-
Undetermined	-	174 891	-	174 891	174 891	-	174 891	-	-	-	-
Trust fund total	2 561 989	1 093 600	1 615 355	5 270 944	3 246 862	-	3 246 862	2 024 082	408 727	-	1 615 355
							(statement XV)		(note 28)		
UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition											
Botswana	30 000	-	-	30 000	-	-	-	30 000	30 000	-	-
United States of America	-	150 000	-	150 000	150 000	-	150 000	-	-	-	-
Trust fund total	30 000	150 000	-	180 000	150 000	-	150 000	30 000	30 000	-	-
							(statement XIX)		(note 28)		
UNDP Trust Fund for Emergency Assistance to the People's Republic of Mozambique											
Netherlands	108 847	(3 772)	-	105 075	-	-	-	105 075	-	105 075	-
Norway	-	500 000	-	500 000	500 000	-	500 000	-	-	-	-
Trust fund total	108 847	496 228	-	605 075	500 000	-	500 000	105 075	-	105 075	-
							(statement XXV)			(note 28)	

SCHEDULE 16

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Status of contributions to sub-trust funds established by the Administrator as at 31 December 1989

(United States dollars)

Trust funds and contributors	Balance as at 1 January 1989	Recorded in the current year		Total	Collected in 1989		Total	Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years		For 1989 and prior years	For future years			For 1988 and prior years	For 1989	For 1990 and future years
United Nations Capital Development Fund											
Rice irrigation in Timbouctou Province											
Austria	302 083	(13 750)	-	288 333	173 884	-	173 884	114 449	114 449	-	-
Total	302 083	(13 750)	-	288 333	173 884	-	173 884	114 449	114 449	-	-
Rehabilitation of rural water reservoirs											
Italy	773 000	-	-	773 000	-	-	-	773 000	773 000	-	-
Total	773 000	-	-	773 000	-	-	-	773 000	773 000	-	-
Sor hydroelectric plant											
Italy	1 752 000	-	-	1 752 000	-	-	-	1 752 000	1 752 000	-	-
Total	1 752 000	-	-	1 752 000	-	-	-	1 752 000	1 752 000	-	-
Production of School Furniture											
Norway	-	232 000	-	232 000	232 000	-	232 000	-	-	-	-
Total	-	232 000	-	232 000	232 000	-	232 000	-	-	-	-
Small Earthern Dams											
Norway	23 916	(1 189)	-	22 727	-	-	-	22 727	22 727	-	-
Total	23 916	(1 189)	-	22 727	-	-	-	22 727	22 727	-	-
Suspension Bridges (Phase II)											
Switzerland	68 000	-	-	68 000	-	-	-	68 000	68 000	-	-
Total	68 000	-	-	68 000	-	-	-	68 000	68 000	-	-
Suspension Bridges (Phase III)											
Switzerland	-	2 033 270	-	2 033 270	970 000	-	970 000	1 063 270	-	1 063 270	-
Total	-	2 033 270	-	2 033 270	970 000	-	970 000	1 063 270	-	1 063 270	-
Réhabilitation de Routes Rurales sur le Versant Sud-est du Fouta-Djallon											
Canada	420 168	6 537	-	426 705	254 291	-	254 291	172 414	172 414	-	-
Total	420 168	6 537	-	426 705	254 291	-	254 291	172 414	172 414	-	-
UNCDF total	3 339 167	2 256 868	-	5 596 035	1 630 175	-	1 630 175	3 965 860	2 902 590	1 063 270	-
								(statement XXVII)	(note 28)	(note 28)	

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SCHEDULE 16 (continued)

Trust funds and contributors	Balance as at 1 January 1989	Recorded in current year			Collected in 1989			Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years	Total	For 1989 and prior years	For future years	Total		For 1988 and prior years	For 1989	For 1990 and future years
United Nations Trust Fund for Sudano-Sahelian Activities											
Wind Energy Utilization for Electrification											
Denmark	525 620	-	-	525 620	525 620	-	525 620	-	-	-	-
Total	525 620	-	-	525 620	525 620	-	525 620	-	-	-	-
National Institutional Support and Fuel Wood Plantation Establishment in Dese											
Finland	1 503	-	-	1 503	-	-	-	1 503	1 503	-	-
Total	1 503	-	-	1 503	-	-	-	1 503	1 503	-	-
Creation of Family Woodlots in the Provinces of Boulkiemde and Sanguie											
Sweden	703 987	70 782	466 902	1 241 671	774 769	444 668	1 219 437	22 234	-	-	22 234
Total	703 987	70 782	466 902	1 241 671	774 769	444 668	1 219 437	22 234	-	-	22 234
Promotion and production of improved cooking stoves (Phase II)											
Sweden	538 529	(150 071)	702 210	1 090 668	388 458	668 771	1 057 229	33 439	-	-	33 439
Total	538 529	(150 071)	702 210	1 090 668	388 458	668 771	1 057 229	33 439	-	-	33 439
Pilot project in agro-forestry development in Dosso											
Sweden	1 000 000	(420 581)	-	579 419	579 419	-	579 419	-	-	-	-
Total	1 000 000	(420 581)	-	579 419	579 419	-	579 419	-	-	-	-
Integrated Village Afforestation in Louga and Bahel - Senegal											
Sweden	-	-	738 342	738 342	-	704 781	704 781	33 561	-	-	33 561
Total	-	-	738 342	738 342	-	704 781	704 781	33 561	-	-	33 561
Land-Use Management and Agro-Forestry Development in Dosso - Niger											
Sweden	-	-	2 079 242	2 079 242	-	-	-	2 079 242	-	-	2 079 242
Total	-	-	2 079 242	2 079 242	-	-	-	2 079 242	-	-	2 079 242
Integrated Afforestation Project in the Louga, Bahel and Mbake Regions of Senegal											
Sweden	-	-	2 228 355	2 228 355	-	-	-	2 228 355	-	-	2 228 355
Total	-	-	2 228 355	2 228 355	-	-	-	2 228 355	-	-	2 228 355

SCHEDULE 16 (continued)

Trust funds and contributors	Balance as at 1 January 1989	Recorded in the current year			Collected in 1989			Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years	Total	For 1989 and prior years	For future years	Total		For 1988 and prior years	For 1989	For 1990 and future years
United Nations Trust Fund for Sudano-Sahelian Activities (continued)											
Support to the Construction and Diffusion of Improved Wood Stoves											
Sweden	-	-	2 537 262	2 537 262	-	-	-	2 537 262	-	-	2 537 262
Total	-	-	2 537 262	2 537 262	-	-	-	2 537 262	-	-	2 537 262
Village and Family Woodlots in the Provinces of Sanguie and Boulkiemde - Burkina Faso											
Sweden	-	-	2 501 803	2 501 803	-	-	-	2 501 803	-	-	2 501 803
Total	-	-	2 501 803	2 501 803	-	-	-	2 501 803	-	-	2 501 803
Pledges not yet programmed											
Sweden	-	-	1 854 292	1 854 292	-	-	-	1 854 292	-	-	1 854 292
Total	-	-	1 854 292	1 854 292	-	-	-	1 854 292	-	-	1 854 292
UNSO total	2 769 639	(499 870)	13 108 408	15 378 177	2 268 266	1 818 220	4 086 486 (statement XXVII)	11 291 691	1 503 (note 28)	-	11 290 188
United Nations Volunteers Programme											
Humanitarian Economic Assistance Programme to Afghanistan											
United Nations	-	4 440 000	-	4 440 000	1 000 000	-	1 000 000	3 440 000	-	3 440 000	-
Total	-	4 440 000	-	4 440 000	1 000 000	-	1 000 000	3 440 000	-	3 440 000	-
Multisectoral Specialist Support in the South Pacific											
Japan	-	500 000	-	500 000	500 000	-	500 000	-	-	-	-
Total	-	500 000	-	500 000	500 000	-	500 000	-	-	-	-
African Domestic Development Services Programme											
Germany, Federal Republic of	-	1 136 313	-	1 136 313	1 098 499	-	1 098 499	37 814	-	37 814	-
	-	1 136 313	-	1 136 313	1 098 499	-	1 098 499	37 814	-	37 814	-
Government of France Support for the Development of Volunteerism											
France	-	534 351	-	534 351	534 351	-	534 351	-	-	-	-
Total	-	534 351	-	534 351	534 351	-	534 351	-	-	-	-
United Nations Volunteers total	-	6 610 664	-	6 610 664	3 132 850	-	3 132 850	3 477 814	-	3 477 814	-

SCHEDULE 16 (concluded)

Trust funds and contributors	Balance as at 1 January 1989	Recorded in the current year		Total	Collected in 1989		Total	Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years		For 1989 and prior years	For future years			For 1988 and prior years	For 1989	For 1990 and future years
United Nations Fund for Science and Technology for Development											
Application of Technologies Appropriate for Rural Areas (Phase II)											
Italy	280 500	-	-	280 500	-	-	-	280 500	280 500	-	-
Total	280 500	-	-	280 500	-	-	-	280 500	280 500	-	-
Technological Information Pilot System (TIPS) Semi-Commercialization (Bridging) Phase											
Italy	-	4 000 000	-	4 000 000	2 000 000	-	2 000 000	2 000 000	-	2 000 000	-
Total	-	4 000 000	-	4 000 000	2 000 000	-	2 000 000	2 000 000	-	2 000 000	-
Policy Dialogues for Strengthening Endogenous Capacities in Science and Technology in Developing Countries											
Germany, Federal Republic of	-	1 751 816	-	1 751 816	144 974	-	144 974	1 606 842	-	1 606 842	-
Total	-	1 751 816	-	1 751 816	144 974	-	144 974	1 606 842	-	1 606 842	-
UNFSTD total	280 500	5 751 816	-	6 032 316	2 144 974	-	2 144 974	3 887 342	280 500	3 606 842	-
							(statement XXVII)		(note 28)	(note 28)	
United Nations Development Fund for Women											
Incorporation of Women in Mainstream Development Planning											
Australia	-	483 871	-	483 871	483 871	-	483 871	-	-	-	-
Total	-	483 871	-	483 871	483 871	-	483 871	-	-	-	-
CIDA/UNIFEM Trust Fund for Women in Appropriate Food Cycle Technologies in Africa											
Canada	-	114 985	-	114 985	114 985	-	114 985	-	-	-	-
Total	-	114 985	-	114 985	114 985	-	114 985	-	-	-	-
Credit Scheme for Productive Activities of Women in Tanzania											
Denmark	-	4 141 515	-	4 141 515	2 540 190	-	2 540 190	1 601 325	-	1 601 325	-
Total	-	4 141 515	-	4 141 515	2 540 190	-	2 540 190	1 601 325	-	1 601 325	-
UNIFEM total	-	4 740 371	-	4 740 371	3 139 046	-	3 139 046	1 601 325	-	1 601 325	-
							(statement XXVII)			(note 28)	

SCHEDULE 17

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Status of contributions to extrabudgetary activities of trust funds established by the Administrator as at 31 December 1989

Trust funds and contributors	Balance as at 1 January 1989	Recorded in the current year			Collected in 1989			Balance as at 31 December 1989	Composition of balance		
		For 1989 and prior years	For future years	Total	For 1989 and prior years	For future years	Total		For 1988 and prior years	For 1989	For 1990 and future years
UNDP Trust Fund to Combat Poverty and Hunger in Africa											
Italy	1 022 000	-	-	1 022 000	-	-	-	1 022 000	1 022 000	-	-
Total	1 022 000	-	-	1 022 000	-	-	-	1 022 000	1 022 000 (note 28)	-	-

SCHEDULE 18

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Investments as at 31 December 1989

(United States dollars)

Trust fund/type	Currency	Amount	Total
United Nations Capital Development Fund			
Current accounts	Netherlands guilders	21 821	
	Swedish kronor	20 726	
	Turkish liras	113	42 660
Interest-bearing accounts	United States dollars		235 000
Time-deposits	United States dollars		131 000 000
Interest-bearing bonds and notes	United States dollars		29 762 517
Total			161 090 177
Comprising:	Unexpended resources	(statement VII)	115 590 177
	Operational reserve	(statement VII)	45 500 000
			161 090 177
United Nations Revolving Fund for Natural Resources Exploration			
Interest-bearing accounts	United States dollars		168 000
Time-deposits	United States dollars		6 400 000
Total			6 568 000
			(statement VIII)
United Nations Trust Fund for Sudano-Sahelian Activities			
Current account	Italian lira		9 668
Interest-bearing accounts	United States dollars		984 000
Time-deposits	United States dollars		47 000 000
Total			47 993 668
			(statement IX)

SCHEDULE 18 (continued)

Trust fund/type	Currency	Amount	Total
United Nations Volunteers Programme			
Current account	United States dollars		14 014
Interest-bearing accounts	United States dollars		880 000
Time-deposits	United States dollars		1 500 000
Other securities	United States dollars		2 300 000
Total			4 694 014
			(statement X)
United Nations Fund for Science and Technology for Development			
Interest-bearing accounts	United States dollars		560 000
Time-deposits	United States dollars		3 500 000
Total			4 060 000
			(statement XI)
United Nations Special Fund for Land-locked Developing Countries			
Interest-bearing accounts	United States dollars		283 000
Total			283 000
			(statement XII)
UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia			
Interest-bearing accounts	United States dollars		170 000
Time-deposits	United States dollars		750 000
Total			920 000
			(statement XIII)

SCHEDULE 18 (continued)

Trust fund/type	Currency	Amount	Total
United Nations Development Fund for Women			
Interest-bearing accounts	United States dollars		113 500
Time-deposits	United States dollars		17 750 000
Interest-bearing bonds	United States dollars		1 750 000
Total			19 613 500
Comprising:	Unexpended resources	(statement XIV)	13 813 500
	Operational reserve	(statement XIV)	5 800 000
			19 613 500
UNDP Energy Account			
Time-deposits	United States dollars		8 750 000
Total			8 750 000
			(statement XV)
UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition			
Interest-bearing accounts	United States dollars		350 000
Time-deposits	United States dollars		3 000 000
Total			3 350 000
			(statement XIX)
Pérez Guerrero Trust Fund for Economic and Technical Co-operation among Developing Countries			
Interest-bearing accounts	United States dollars		200 000
Time-deposits	United States dollars		1 200 000
Interest-bearing bonds and notes	United States dollars		5 104 359
Total			6 504 359
			(statement XX)

SCHEDULE 18 (concluded)

Trust fund/type	Currency	Amount	Total
UNDP Trust Fund for Assistance to Refugee-related Development Projects in Africa			
Interest-bearing accounts	United States dollars		185 387
Time-deposits	United States dollars		4 000 000
Total			4 185 387
			(statement XXI)
United Nations Trust Fund for Operational Programme in Lesotho			
Current account	United States dollars		32 811
Interest-bearing accounts	United States dollars		240 000
Total			272 811
			(statement XXVI)

SCHEDULE 19

UNDP: TRUST FUNDS ADMINISTERED BY UNDP

Budget appropriations and expenditure for the biennium 1988-1989

(United States dollars)

Trust fund	Revised net appropriation for 1988-1989	Expenditure: Disbursements in 1988-1989	Expenditure: Unliquidated obligations as at 31 December 1989	Expenditure: Total expenditure in 1988-1989	Unencumbered balance
United Nations Capital Development Fund	7 456 700	6 335 412	108 019	6 443 431 a/	1 013 269
United Nations Revolving Fund for Natural Resources Exploration	3 061 100	2 437 379	34 733	2 472 112 b/	588 988
United Nations Trust Fund for Sudano-Sahelian Activities	4 989 600	3 843 796	102 122	3 945 918 c/	1 043 682
United Nations Fund for Science and Technology for Development	2 739 800	1 463 524	43 380	1 506 904 d/	1 232 896
United Nations Development Fund for Women	3 518 300	3 083 441	106 324	3 189 765 e/	328 535

a/ Consisting of: 3 214 397 charged against 1988 resources (statement VII)
3 229 034 charged against 1989 resources (statement VII)

6 443 431

b/ Consisting of: 1 266 757 charged against 1988 resources (statement VIII)
1 205 355 charged against 1989 resources (statement VIII)

2 472 112

c/ Consisting of: 2 000 050 charged against 1988 resources (statement IX)
1 945 868 charged against 1989 resources (statement IX)

3 945 918

d/ Consisting of: 677 971 charged against 1988 resources (statement XI)
828 933 charged against 1989 resources (statement XI)

1 506 904

e/ Consisting of: 1 395 767 charged against 1988 resources (statement XIV)
1 793 998 charged against 1989 resources (statement XIV)

3 189 765

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of significant accounting policies

The financial statements reflect the application of the following significant accounting policies:

(a) Income

Interest income is accrued as income in the year to which it relates. All other income is accounted for on a cash basis. Government contributions receivable for the current and prior years are shown as notes on the balance sheets of UNDP (statement II) and the trust funds (statements VI to XXVII). Contributions pledged for future years are reflected in detail in schedules 1 to 3 for UNDP, and in schedules 14 to 16 for trust funds administered by UNDP.

At its thirty-first session, the Governing Council authorized the establishment, with effect from 1 January 1985, of an accounting linkage between voluntary contributions (including contributions to voluntary programme costs), and contributions to local office costs in such a manner that contributions are first accounted for against any shortfall in contributions to local office costs. The total amount of $5,584,545, which was transferred from voluntary contributions (statement I) in respect to such linkage, is included in schedule 6 and shown in note 16.

(b) Expenditure

All expenditure of UNDP is accounted for on an accrual basis, except for that relating to staff entitlements and projects executed by Governments, which is accounted for on the basis of case disbursements only. Project expenditure includes unliquidated obligations raised by the executing agencies (other than Governments) and the following criteria are generally applied:

Experts and other project personnel	Costs relating to the period of contractual service between 1 January and 31 December of the current year;
Travel on official business	Costs of travel taking place in the current year and travel that commences before the end of the current year, but extends into the next year;
Subcontracts	Payments falling due in the current year according to the terms of the contract or payment schedule;
Fellowships	Cost of the fellowship from the anticipated date of commencement of study, or 1 January of the current year to completion of study, or 31 December of the current year, whichever is earlier;
Group training	Full cost of any training activity held in the current year, or beginning in the current year and ending in the next year;

Equipment	Full cost of contractual agreement or firm order placed with the supplier prior to the end of the current year up to the amount provided in the current year's budget;
Miscellaneous	Costs of events occurred (for example, hospitality), goods or services delivered or firm orders placed for delivery in the current year.

Commitments may be incurrerd in the current year against future years' budgets. These are recorded as forward commitments and reflected in a footnote to the statement of assets and liabilities (statement II).

Certain flexibility provisions may be applied to expenditure. In any given year, expenditure may exceed an approved project budget for that year by $20,000 or 4 per cent thereof, whichever is the higher, provided the executing agency does not incur overall expenditures for that year in excess of 2 per cent of the total allocations made to it. In addition, executing agencies are also authorized, for an experimental period for three years, beginning 1 July 1987, to record obligations in the current year up to 20 per cent of the project budget of the following year.

(c) Exchange rates

Voluntary contributions received from Governments are translated into United States dollars using the United Nations operational rate of exchange in effect on the date of payment.

Exchange adjustments of $499,753 arising from the receipt of contributions from Governments have been recorded as a reduction to these contributions, and are shown on statement I accordingly. All other exchange adjustments have been recorded as miscellaneous income (expenditure) and are shown in schedule 4.

For the purposes of accounting for assets, liabilities and transactions, and the maintenance of other financial records, other currencies are translated into United States dollars at the United Nations operational rate of exchange in effect on the date of the report or transaction.

In the light of this, the investments totalling $1,139.1 million reported in the balance sheet and schedule 10 include the United States dollar equivalent of investments in other currencies using the United Nations operational rate of exchange in effect since 1 December 1989. At the United Nations operational rate of exchange in effect from 1 January 1990, which more closely reflects the market rate of exchange as at 31 December 1989, the value of these investments would amount to approximately $19.2 million more than that shown in the accounts.

(d) Capital expenditure

The full cost of non-expendable equipment is charged to the UNDP biennial budget or to the appropriate project in the year in which it is purchased. An inventory is maintained of all non-expendable equipment (defined as items of equipment valued at $500 or more per unit and with a serviceable life of at least five years, and items of equipment included in any special lists for which formal inventory records are maintained).

(e) Commitments of the Reserve for Field Accommodation

The total amount of loan commitments reflected in schedule 11 relates to loan and investment agreements signed with the respective Governments for construction of offices and housing, as well as the authorized level of funds for the Household Appliances Rental Scheme and the repair and rehabilitation of housing.

(f) Change in the presentation of UNDP biennial budget

In accordance with Governing Council decision 89/58, the format of the UNDP biennial budget has been revised, resulting in a change in presentation with respect to UNDP programme support activities in schedule 6. In addition, the expenditures for the United Nations Volunteer programme are now reflected as UNDP programme support costs in statement I and schedule 5. For the biennium 1988-1989, these costs amounted to $9,857,300 for 1989 and $7,250,932 for 1988. Comparative balances for 1988 have been restated in statement I and statement V.

Note 2. Special Programme Resources

The Governing council, at its thirty-third session in June 1986, authorized the carry-over of the unspent balance of the special programme resources as at 31 December 1986 as an addition to the authorized level of the special programme resources for the fourth indicative planning figure (IPF) cycle (1987-1991). In accordance with this authorization, the unspent allocations of the special programme resources, amounting to $20,983,102 as at 31 December 1986, have been added to the resources approved for the fourth IPF cycle, amounting to $186,400,000. The status of this account as at 31 December 1989 was as follows:

		United States dollars
Unspent allocations brought forward from third IPF cycle		20 983 102
Amount authorized by the Governing Council		186 400 000
		207 383 102
Deduct:		
Expenditure during 1987	11 104 876	
Expenditure during 1988	20 050 243	
Expenditure during 1989 (schedule 5)	34 136 251	65 291 370
Balance of Special Programme Resources as at 31 December 1989		142 091 732

Note 3. Government letter of credit

The amount shown in statement II represents a letter of credit in respect of cost-sharing contributions made to UNDP by a Government covering the following:

	United States dollars
Support of child survival activities in Africa	365 210
Regional projects in the African region	1 100 000
Support of Statistical Unit at the Ministry of Public Health in Chad	200 000
Study of operational activities	10 000
Regional project in Latin America	500 000
Total	2 175 210

As the letter of credit is irrevocable, the amount is presented with cash and investments in statement II.

Note 4. Operating funds and unliquidated obligations of executing agencies

A reconciliation of the operating funds provided by UNDP and payable to executing agencies is shown below:

	Provided to executing agencies	Payable to executing agencies
	(United States dollars)	
Balances as reported by executing agencies	(89 565 036)	(44 682 431)
Unliquidated obligations of agencies	123 231 776	38 085 238
Net operating fund balance	33 666 740	(6 597 193)
Add: Charges not yet processed by agencies (net)	(21 176)	879 237
Closing balances as reported in statement II	33 645 564	(5 717 956)

Unliquidated obligations totalling $180,742,269 are shown separately in statement II. The amount comprises $161,317,014 in respect of executing agencies for which operating funds are provided and $19,425,255 in respect of UNDP as an executing agency for its projects, as shown in statement V.

The balances as reported by the executing agencies include cash at bank, on hand and in transit of $31,326,408; accounts receivable of $80,647,213; and accounts payable of $130,226,124.

Note 5. Amounts due from/to trust funds administered by UNDP

UNDP advances funds to, and receives funds for, the trust funds that it administers. The balance of these transactions as at 31 December 1989 is shown in the financial statement relating to each trust fund (statements VI to XXVI).

Note 6. Governments' and other contributors' contributions - UNDP account

Contributions due from Governments and other contributors for current and prior years that had not been paid by 31 December 1989 were as follows:

	Voluntary contributions	Voluntary contributions for the Special Measures Fund for the Least Developed Countries	Cost-sharing contributions	Cash counterpart contributions	Total
			(United States dollars)		
1985 and prior years	2 188 284	38	1 394 471	1 228 037	4 810 830
1986	1 045 265	-	2 020 138	1 143 394	4 208 797
1987	1 127 200	-	3 373 199	594 448	5 094 847
1988	2 219 911	3 687	21 538 044	2 680 141	26 441 783
1989	38 243 465	331	76 713 768	2 372 098	117 329 662
Total	44 824 125	4 056	105 039 620	8 018 118	157 885 919
	(schedule 1)	(schedule 1)	(schedule 2)	(schedule 3)	

Since UNDP accounts for its income from contributions on a cash basis, these amounts are not reflected in the financial statements.

The amounts in respect of cost-sharing and cash counterpart contributions are based on estimated expenditure for the year and will be adjusted in 1990 with regard to actual 1989 expenditure.

Note 7. Contingent liability - termination benefits

The contingent liability resulting from the termination benefits that UNDP will be required to pay to its staff members in future years is estimated, at 31 December 1989, to be $15,544,000 with respect to repatriation grants, and $2,299,000 with respect to termination indemnity.

Note 8. Estimated liability in respect of the air crash in the United Republic of Tanzania

On 5 December 1980, four UNDP staff members died in an air crash in the United Republic of Tanzania. As a result, UNDP received insurance proceeds totalling $623,948, from which it pays compensation to the beneficiaries of the air crash victims. As at 31 December 1989, the status of this liability was as follows:

	United States dollars
Estimated liability	1 910 839
Less: Balance of proceeds from insurance company	342 163
Estimated liability to be met from UNDP resources	1 568 676

Note 9. Accounts receivable and payable

(a) Accounts receivable and deferred charges

The amount of $33,167,589 shown in statement II consists of the following:

	United States dollars
Advances to staff and consultants	4 990 941
Funds placed with United Nations information centres	81 139
Deferred charges	6 896 141
Agency receivables	9 912 295
Miscellaneous field office receivables	12 515 912
Miscellaneous accounts receivable	139 128
Subtotal	34 535 556
Less:	
Provision to reduce book value of accounts receivable	1 367 967
Total	33 167 589

(b) Accounts payable

The amount of $110,633,132 shown in statement II consists of the following:

	United States dollars
Amounts received in respect of other United Nations organizations' programmes	14 959 133
Unliquidated obligations	19 837 034
Medical Insurance Plan Fund	2 032 041
Accruals for management service agreements	37 900 923
Insurance proceeds in respect of the air crash in the United Republic of Tanzania	342 163
Miscellaneous field office payables	8 033 629
Miscellaneous accounts payable	27 528 209
Total	110 633 132

Note 10. Adjustments to prior years' programme expenditure and programme support costs (net)

The financial statement and schedules include the expenditure data of the executing agencies. As far as possible, the information is obtained from the audited statements of the executing agencies. Where such statements are not available, the balances are extracted either from the statements as submitted for audit or from the unaudited interim statements. Adjustments as a result of the audit of the agencies financial statements are incorporated in schedule 5 in the subsequent financial period. The following are the adjustments that relate to the 1988 financial statements.

(a) Adjustments to prior years' programme expenditure (net)

The amount of $5,815,915 shown in schedule 5 to the nearest thousand dollars comprises:

	United States dollars
WHO	(35 045)
ICAO	396 701
IBRD	998 470
ECA	(416 015)
	944 111
Projects executed by Governments (see below)	4 871 805
Total	5 815 916

Adjustments to programme expenditure for projects executed by Governments in respect of 1988 and prior periods were recorded in 1989 upon completion of the reconciliation of all outstanding balances.

Programme expenditure in statement IV includes $23,559 within cash counterpart and $5,792,357 within general resources.

(b) Adjustments to prior year's programme support costs (net)

The amount of $109,937 shown in schedule 5 to the nearest thousand dollars comprises:

	United States dollars
WHO	(4 556)
ICAO	51 571
IAEA	2 353
IBRD	109 831
ECA	(54 082)
	105 117
Projects executed by Governments	4 819
Total	109 936

The entire amount is included in programme support costs within general resources on statement IV.

Note 11. Adjustment to prior year management service agreement income

An amount of $3,505,083 of income related to a management service agreement was erroneously recorded as cash counterpart income in 1987. The adjustment between management service agreements and cash counterpart unexpended resources has been reflected in the 1989 accounts.

Note 12. Administered by units other than the Office for Project Services

The amount of $4,361,639 shown in statement V as "Administered by units other than Office for Project Services" during 1989 consists of:

	United States dollars
Mission costs incurred in respect of the Project Development Facility	1 579 922
UNDP/Non-governmental Partners in Development Programme	803 180
Management Development Programme	245 348
Project expenditure of the UNSO-UNDP/UNEP joint venture (programme support)	437 757
Implementation of UNDP research programme and other miscellaneous projects	1 295 432
Total	4 361 639

Note 13. UNDP programme support costs

The costs paid by the Office for Project Services for the support services provided by UNDP of $3,468,724 have been recorded as part of the total administrative costs of the Office of $19,168,570, shown in schedule 13, which have been financed by UNDP programme support costs as well as by the UNDP-administered trust funds, UNFPA, UNFDAC and management service agreements. To the extent that part of these costs for support services may have been financed from UNDP programme support costs, expenditure would be reflected in UNDP programme support costs as well as in extrabudgetary income and expenditure.

Note 14. Government contribution towards senior industrial development field adviser costs and sectoral support

(a) Government contribution towards senior industrial development field adviser costs

The Governing Council, at its thirtieth session, called upon Member States to provide voluntary contributions to the senior industrial development field advisers programme. The amount of $27,099, as shown in statement I, represents contributions received in 1989.

(b) Sectoral support

The Governing Council, at its thirty-third session, approved the carry-over of any savings arising from previous years to cover the net costs to UNDP for the services of senior industrial development field advisers in the fourth programming cycle. At its thirty-fourth session, the Governing Council approved the allocation of $6.4 million, which had been withheld for further consideration at its thirty-third session, to be used in 1990 and 1991 to cover the services for a maximum number of adviser posts. In accordance with these decisions, the status of the allocation as at 31 December 1989 is as follows:

		United States dollars
Unspent allocations from the third IPF cycle		115 891
Allocation for the fourth IPF cycle		25 000 000
		25 115 891
Deduct:		
Expenditure during 1987	3 797 009	
Expenditure during 1988	4 621 761	
Expenditure during 1989 (statement I)	4 484 461	12 903 231
Unspent allocation as at 31 December 1989		12 212 660

Note 15. Headquarters government execution support

At its thirty-third session, the Governing Council authorized the Administrator to charge the actual additional staff costs of the Division of Finance associated with government execution to UNDP support costs up to a maximum of $400,000 per year for 1989 and 1990. At its thirty-fifth session, the Council authorized the establishment of a small headquarters audit unit at a cost not exceeding $300,000 per year for 1988, 1989 and 1990 to be charged to the UNDP support costs line. As shown in schedule 6, expenditure for the biennium 1988-1989 amounted to $1,206,155.

Note 16. Income received for the biennial budget

The amount of $44,695,104 shown in schedule 6 for income received in the biennium 1988-1989 consists of the following:

	UNDP core activities	Office for Project Services	Total
	(United States dollars)		
Host Government cash contributions	26 984 490 a/	-	26 984 490
Reimbursement of agency support costs:			
UNCDF-funded activities	-	1 324 554	1 324 554
UNSO-funded activities	-	1 362 670	1 362 670
Management service agreements	-	10 687 836	10 687 836
Other activities	-	4 124 344	4 124 344
Other income	204 410	6 800	211 210
Total	27 188 900	17 506 204	44 695 104

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a/ Consisting of:

	1988	1989
Government local office contributions	7 815 240	8 488 645
Transfers from voluntary contributions	5 096 060	5 584 545
	12 911 300	14 073 190

Note 17. Provision to reduce the book value of accounts receivable and deferred charges

In addition to the provision of $1,000,000, which was established in 1987 to reduce the deficit in operating the FAO fisheries vessels pool, a provision of $367,967 was set up in 1988 to cover the contingent liability resulting from fraud in a field office pending the decision of the local court.

Note 18. Prior year interest on cost-sharing contributions

An amount of $6,759,371, shown in schedule 4 and included in the $12,758,453 figure in schedule 7, represents interest earned in 1988 on cost-sharing contributions, which was transferred from UNDP general resources to UNDP extrabudgetary resources in 1989. It is anticipated that a similar amount will be transferred in 1990.

Note 19. United Nations Capital Development Fund

(a) The amount of $1,335,351 shown on statement VII as extrabudgetary account for support costs, represents the unspent balance as at 31 December 1989 of amounts charged to UNCDF projects for its indirect costs. The status of that account is as follows:

	United States dollars
Balance as at 1 January 1989	850 053
Amounts charged to UNCDF projects during the year	2 137 773
	2 987 826
Amounts utilized during the year	(1 652 475)
Balance as at 31 December 1989	1 335 351

(b) At its twenty-sixth session, the Governing Council decided that UNCDF should establish and maintain an Operational Reserve of at least 20 per cent of the Fund's project commitments and contingent liabilities for guarantees entered into by UNCDF in respect of bank loans to Governments (excluding sub-trust fund and cost-sharing arrangements). Accordingly, the fully funded Operational Reserve, established in 1979, was adjusted at 31 December 1989 to $45.5 million.

(c) At its thirty fourth session, by decision 87/37, the Governing Council modified the partial funding formula. In conformity with that decision, actual project allocations of $75.7 million were made in 1989 (excluding sub-trust funds but including cost-sharing arrangements) and, as shown in footnote a/ to statement VII, unspent allocations were $128.5 million in excess of resources as at 31 December 1989.

(d) That amount represents a loan to a Government advanced in accordance with Governing Council decision 85/24; the loan is repayable over a period of 10 years.

Note 20. United Nations Revolving Fund for Natural Resources Exploration

(a) The amount of $1,062,538 shown in statement VIII as accounts payable includes unliquidated obligations totalling $551,993 in respect of the Fund's execution of its own projects.

(b) The amount of $511,062 shown in statement VIII represents the unspent balance of funds under management service agreements between donor countries and the Fund. The status of the account is as follows:

Source of funding	Recipient country	Balance 1 January 1989	Income received in 1989	Cost of services provided in 1989	Unencumbered balance at 31 December 1989
Italy	China	-	999 985	515 432	484 553
Italy	Honduras	-	1 606 080	1 579 571	26 509
		-	2 606 065	2 095 003	511 062

Included in the cost of services provided is an amount of $126,450 being charges credited to the Fund for support services.

(c) The Governing Council, at its thirtieth session, approved a formula to determine the maximum allowable level of project approvals. As at 31 December 1989, total funds available under the formula amounted to $8,534,548, of which $5,531,492 had been allocated.

(d) The amount of $126,450 shown in statement VIII as extrabudgetary account for support costs represents amounts charged by the Fund against the management service agreements for support services.

Note 21. United Nations Trust Fund for Sudano-Sahelian Activities

(a) The amount of $1,241,995 shown in statement IX represents the balance due in respect of management services agreements between donor countries and UNSO. The status of income received and expenditure incurred as at 31 December 1989 is as follows:

Source of funding	Recipient country	Balance 1 January 1989	Income received in 1989	Cost of services provided in 1989	Unencumbered balance at 31 December 1989
Sweden	Burkina Faso	-	959 302	708 314	250 988
Sweden	Niger	-	914 413	404 369	510 044
Sweden	Senegal	-	480 963	-	480 963
		-	2 354 678	1 112 683	1 241 995

Included in the cost of services provided is an amount of $49,118, which represents charges credited to the UNSO extrabudgetary account for support costs.

(b) The amount of $121,568 shown on statement IX represents the balance due to UNEP for institutional support and programme support in respect of the Plan of Action to Combat Desertification in the Sudano-Sahelian region. The status of contributions received and expenditure incurred as at 31 December 1989 is as follows:

	Institutional support	Programme support	Total
Balance as at 1 January 1989	70 709	(57 019)	13 690
Contribution received in 1989			
From UNEP	522 794	500 000	1 022 794
From UNDP	477 159	437 757	914 916
	999 953	937 757	1 937 710
Expenditure incurred in 1989			
By UNEP	(477 159)	(437 757)	(914 916)
By UNDP	(477 159)	(437 757)	(914 916)
	(954 318)	(875 514)	(1 829 832)
Balance due to UNEP as at 31 December 1989	116 344	5 224	121 568

The UNDP share of the joint-venture expenditure on programme support is included in the expenditure total shown in schedule 6 for UNDP core activities.

(c) The amount of $522,407 shown on statement IX as extrabudgetary account for support costs represents the unspent balance as at 31 December 1989 of amounts received from non-core activities. The status of this account is as follows:

		United States dollars
Balance as at 1 January 1989		609 528
Amount charged to sub-trust funds during the year	85 412	
Interest income from cost-sharing resources	105 727	
Amount transferred from management services	49 118	
Amount transferred from UNSO general resources	80 000	
		320 257
		929 785
Amounts utilized during the year		(407 378)
Balance as at 31 December 1989		522 407

Note 22. United Nations Volunteers programme

(a) At its thirty-fifth session, by decision 88/38, the Governing Council decided that project budgets would be charged an assessed amount to cover serving volunteers' external costs that cannot be met from the Special Voluntary Fund. During the current year, amounts totalling $3,807,667 were credited to income of the Fund in respect of those charges.

(b) The amounts of $58,299 and $774,632, shown in statement X, represent a deficit and an unspent balance, as at 31 December 1989, of resources provided by UNHCR and by donor Governments for the financing of specific projects. The status of those accounts is as follows:

	Office of the United Nations High Commissioner for Refugees	Donor Governments
Balance as at 1 January 1989	(89 420)	491 245
Income for the year	566 095	1 005 919
	476 675	1 497 164
Expenditure during the year	(534 974)	(722 532)
Balance as at 31 December 1989	(58 299)	774 632

The unspent balance of $774,632 from donor Governments represents advances to meet costs for current volunteer assignments, and hence is not available for further programming.

(c) The amount of $38,513 shown in statement X as extrabudgetary account for support costs represents the unspent balance in this account as at 31 December 1989. The account was credited with $48,400 representing support costs charged to projects funded by UNHCR, the Swedish International Development Authority (SIDA) and sub-trust funds. The status of the account is as follows:

			United States dollars
Balance as at 1 January 1989			27 537
Amounts charged:	UNHCR	22 500	
	SIDA	5 850	
	Sub-trust funds	20 000	
			48 400
			75 937
Amounts utilized during the year			(37 424)
Balance as at 31 December 1989			38 513

(d) The amount of $5,544,015, recorded as unspent allocations, represents estimated commitments in respect of repatriation travel and resettlement allowances for serving volunteers at 31 December 1989. If this estimated commitment is deducted from the general resources, the resulting balance at 31 December amounts to $811,779, as detailed in footnote a/ to statement X.

Note 23. United Nations Fund for Science and Technology for Development

(a) The amount of $94,289 shown in statement XI as unexpended resources under extrabudgetary activities represents the unspent balance of a contribution from a donor Government to cover costs for activating pledges in kind from the private sector. Expenditure during 1989 amounted to $32,957.

(b) The amount of $931 shown in statement XI as extrabudgetary account for support costs represents the unspent balance, as at 31 December 1989, of amounts charged by UNFSTD to its sub-trust funds as support costs. The status of the account is as follows:

	United States dollars
Balance as at 1 January 1989	13 201
Amounts charged to sub-trust funds during the year	137 715
	168 916
Amounts utilized during the year	(167 985)
Balance as at 31 December 1989	931

Note 24. United Nations Special Fund for Land-locked Developing Countries

At its fortieth session, by its decision 40/448 A, adopted on 17 December 1985, the General Assembly, having taken note of decision 85/32 of 28 June 1985 of the Governing Council of the United Nations Development Programme, requested the Secretary-General to take the necessary steps to dissolve the United Nations Special Fund for Land-locked Developing Countries in an orderly manner by 31 December 1986 and to transfer all uncommitted resources to the general resources of the Programme.

As at 31 December 1989, there were no uncommitted resources of the Special Fund. Surplus resources amounting to $93,879 were transferred to the general resources of UNDP during 1989.

Note 25. UNDP Trust Fund for the Nationhood Programme of the Fund for Namibia

The amount of $251,261 shown in statement XIII represents a transfer of interest earned by the Fund to the United Nations, in accordance with the guidelines established for the operation of the Fund.

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Note 26. United Nations Development Fund for Women

(a) Technical support costs of $373,866 represent charges incurred in supporting Governments and non-governmental organizations in the execution of their programme.

(b) The amount of $100,627 shown in statement XIV as management service agreements represents funds received under an agreement with the Government of Italy for management services to be provided by the Fund.

(c) The operational reserve of $5,800,000 was created pursuant to Governing Council decision 88/47. This figure represents 45 per cent of the total outstanding recommended project approvals and unspent allocations at 31 December 1989.

Note 27. Trust Fund to Combat Poverty and Hunger in Africa

The unexpended resources for extrabudgetary activities of the above-mentioned trust fund, as shown on statement XXII, relate to the Senior Professional Officers programme. During 1989, no contribution was received and no expenditure was charged, leaving unexpended resources of $487.

Note 28. Contributions due from Governments and other contributors - trust funds administered by UNDP

Contributions due from Governments and other contributors for the current and prior years that had not been paid by 31 December 1988 (see schedule 14 to 17) were as follows:

	United Nations Capital Development Fund	United Nations Revolving Fund for Natural Resources Exploration	United Nations Trust Fund for Sudano-Sahelian Activities	United Nations Volunteers programme	United Nations Fund for Science and Technology for Development	United Nations Development Fund for Women	UNDP Energy Account	UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition	UNDP Trust Fund for Assistance to Refugee-related Development Projects in Africa	UNDP Trust Fund to Combat Poverty and Hunger in Africa
Voluntary contributions										
1985 and prior years	270 826	22 328	54 554	67 359	341 968	137 420	-	-	-	-
1986	20 436	500	38 000	-	63 607	6 258	-	-	5 093	-
1987	20 410	20 000	25 438	100 000	3 859	8 768	-	-	-	-
1988	94 243	20 000	21 059	2 947	65 234	15 500	500	-	-	-
1989	2 095 008	5 500	11 400	397 426	189 260	213 610	-	-	-	-
Total (schedule 14)	2 500 923	68 328	150 451	567 732	663 928	381 556	500	-	5 093	-
Cost-sharing contributions										
1988 and prior years	1 013 537	-	824 931	-	-	-	408 727	30 000	-	-
1989	200 000	-	3 308 445	-	44 002	23 765	-	-	-	-
Total (schedule 15)	1 213 537	-	4 133 376	-	44 002	23 765	408 727	30 000	-	-
Total, voluntary and cost-sharing contributions	3 714 460	68 328	4 283 827	567 732	707 930	405 321	409 227	30 000	5 093	-
Contributions to sub-trust funds										
1988 and prior years	2 902 590	-	1 503	-	280 500	-	-	-	-	-
1989	1 063 270	-	-	3 477 814	3 606 842	1 601 325	-	-	-	-
Total (schedule 16)	3 965 860	-	1 503	3 477 814	3 887 342	1 601 325	-	-	-	-
Contributions to extrabudgetary activities										
1988 and prior years	-	-	-	-	-	-	-	-	-	1 022 000
1989	-	-	-	-	-	-	-	-	-	-
Total (schedule 17)	-	-	-	-	-	-	-	-	-	1 022 000

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Note 28 (concluded)

	CIDA/UNDP Trust Fund for the Bangladesh National Household Survey Capability Programme	CIDA/UNDP Trust Fund for the Pakistan National Household Survey Capability Programme	UNDP Trust Fund for Support to the Programme of the Ministry of Planning of Costa Rica	Finland/ UNDP Trust Fund for the Construction of an Agro-Veterinary School in Rushashi	Trust Fund for Emergency Assistance to the People's Republic of Mozambique	CIDA/UNDP Trust Fund for African Project Development Facility	Netherlands Trust Fund for Special Action Programme for Public Administration and Management	United Nations Trust Fund for Operational Programme in Lesotho	UNDP Development Study Programme
Voluntary contributions									
1985 and prior years	-	-	-	-	-	-	-	-	-
1986	-	225 473	308 593	-	-	3 685	-	156 250	-
1987	878 347	-	-	-	-	-	-	-	-
1988	-	-	-	340 767	-	-	-	-	-
1989	-	-	-	-	-	-	1 407 920	-	95 000
Total (schedule 14)	878 347	225 473	308 593	340 767	-	3 685	1 407 920	156 250	95 000
Cost-sharing contributions									
1988 and prior years	-	-	-	-	-	-	-	-	-
1989	-	-	-	-	105 075	-	-	-	-
Total (schedule 15)	-	-	-	-	105 075	-	-	-	-
Total, voluntary and cost-sharing contributions	878 347	225 473	308 593	340 767	105 075	3 685	1 407 920	156 250	95 000
Contributions to sub-trust funds									
1988 and prior years	-	-	-	-	-	-	-	-	-
1989	-	-	-	-	-	-	-	-	-
Total (schedule 16)	-	-	-	-	-	-	-	-	-
Contributions to extrabudgetary activities									
1988 and prior years	-	-	-	-	-	-	-	-	-
1989	-	-	-	-	-	-	-	-	-
Total (schedule 17)	-	-	-	-	-	-	-	-	-

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